ROYAL DUBLIN 18 APR 1923

NOT TO BE REMOVED FROM THIS ROOM.

SPECIAL EXTRA

The Irish Times.

PRICE TWOPENCE. DUBLIN, WEDNESDAY, APRIL 18, 1923. VOL. LXV. NO. 20,597.

LET US HAVE YOUR DRESSES WHICH HAVE BECOME SOILED OR CRUSHED TO BE DRY CLEANED.

PRESCOTT'S DYE WORKS, DUBLIN.

CORK. LIMERICK. (3)

Births, Marriages, and Deaths (which in all cases must be authenticated), 3 lines, 20 words, 2/6; each additional line of 7 words, 8d.

Irish Times 'Phone Numbers.—Dublin—5036 and 5037. Belfast—1787; London—Central 4350. Belfast Office—108 Royal Avenue; London Office—59 Fleet Street.

ROLL OF HONOUR

IN MEMORIAM.

(1914-1918).

CARROLL—In loving memory of W. H. Carroll ("Willie"), 11th Hussars, attached R.I.F., the dearly-loved son of Mr. and Mrs. Carroll, 43 Lennox st., South Circular rd., killed in France April 18, 1923. "Blessed are the pure in heart, for they shall see God."

CARROLL—In loving memory of "Willie," killed in action in France 18th April, 1918. "He was ready, aye ready." Inserted by Harry.

DESPARD—In ever-loving memory of my husband, Captain Charles Beauclerk Despard, D.S.O., M.C., 6th Inniskilling Dragoons, attached Royal Irish Fusiliers, who died of wounds at Kemmel, April 18, 1918.

BIRTHS.

FOGERTY—April 16, 1923, at Dungarvan, to Mr. and Mrs. J. A. Fogerty, Lismore, a daughter.

KNOX—April 14, 1923, at Ulster Bank House, Cork, the wife of W. H. Knox, of a daughter.

LILLINGSTON—April 15, 1923, at Sydney, to Captain and Mrs. Edward G. Lillingston, Yugilbar, Clarence River, N.S.W., a son.

McLAUGHLIN—April 4, 1923, at 89 Lower Baggot st., Dublin, to Mr. and Mrs. McLaughlin, twins (a son and daughter).

PAPPIN—March 25, 1923, at 44 Rathgar av., to Mr. and Mrs. J. H. Pappin (née Mulholland), a daughter.

PURCELL—April 8, 1923, at a Private Nursing Home, the wife of Dr. Edward Purcell, Greenfield House, Waterfoot, Manchester, of a son (Martin).

SHEEHY—April 10, 1923, at Castleisland, to Mr. and Mrs. M. G. Sheehy, a daughter.

SMITH—April 9, 1923, to Effie, the wife of A. H. Smith, Belair, Oaklands Park, Ballsbridge, a son.

MARRIAGES.

CONWAY and PERKINS—April 4, 1923, at the University Church, St. Stephen's Green, by the Rev. John Lee, M.F., assisted by the Rev. James Sherwin, C.C., B.A., John L., fifth son of the late James and Margaret Conway, Mackalee, Co. Kilkenny, to Annie Teresa, youngest daughter of the late Robert and Catherine Perkins, 3 Whitefriar st., Dublin.

MITCHEL and KING—April 9, 1923, at St. Mary's Church, Leeds, by the Rev. H. J. K. Richards, George Cuthbert, third son of the late Rev. S. C. and Mrs. Mitchel, Enniskillen, to Janet, youngest daughter of the late A. King, Batley-borough, and Mrs. King, Leeds.

GOLDEN WEDDING.

ODLUM and RUSSELL—April 18, 1873, at Holy Trinity Church, Rathmines, by the Rev. ... Shire, Rector of Parish, William Woods Odlum, only son of Digby Odlum, of Ballymorane, Edenderry, King's County, to Frances Anna, eldest daughter of Joseph Russell, Edenderry, King's County.

DEATHS.

ANNOUNCEMENTS received late for insertion in this Column will be found on Page 4.

DENISON—At her residence, Church st., Roscrea, Annie, second eldest daughter of the late Thomas and Mrs. Denison. Deeply mourned. "Now the labourer's task is o'er."

EVANS—At 36 Russell rd., Kensington, in her 83rd year, Ellen, widow of the late William Malley Evans, Rossakillran, near Westport, Co. Mayo, and eldest surviving daughter of the late Thomas Scott, Barnfield, near Ballina, Co. Mayo.

GOODBODY—April 16, 1923, at Inchmore, Clara, King's County (suddenly), James Perry Goodbody, in his 71st year. Funeral strictly private.

HOBSON—April 12, 1923, at 12 Delhi st., Belfast (rather suddenly, diabetes), Hugh, late Principal Sandford National School. Interred in family burial ground, Benburb, Co. Tyrone.

NASH—April 16, 1923, at 28 South William st., Dublin, the dearly-beloved wife of George Nash. Funeral to Glasnevin after 10 o'clock Mass to-day, from Clarendon st. Church.

ORPIN—Monday, April 16, 1923, Agnes Ellen Orpin, of Wood Berry, Merrion rd., second daughter of the late William T. Orpin. Funeral private. "God's in His Heaven, all's right with the world."

PERROTT—April 17, 1923, at her residence, 24 Belmont av., Donnybrook, Euphemia, widow of Charles Leslie Perrott. Funeral private.

ST. LEGER—April 17, 1923, at her residence, Aghody, Roscrea, Anne, widow of the late Robert St. Leger. Funeral to-morrow (Thursday) at 2 p.m. Deeply regretted by her sons and daughters. "Peace, perfect peace."

SPARROW—April 16, 1923, Robert Sparrow, Resident Magistrate, at his residence, Glenavcena, Clooney Park, Londonderry, after a severe illness. Funeral to Mount Jerome to-morrow (Thursday), on arrival of 1 o'clock train at Amiens st. Station from Londonderry.

STEPHENS—April 17, 1923, after a long illness, William Robert Stephens, M.I.C.E.I., late Surveyor to Rathmines U.D.C., third son of the late Thomas William Stephens, of this city. Funeral from his residence, 21 Ormond rd., Friday morning, at 9.30 o'clock, for Mount Jerome.

STUART—April 16, 1923, at her residence, Northland place, Dungannon, Frances Anne, younger daughter of the late Captain Alexander Stuart, 90th Regiment, in the 93rd year of her age.

WAGENTREIBER—April 11, 1923, at 167 Edge lane, Oldham, the Rev. John Henry Wagentreiber, late Vicar of Densbaw, Yorks.

WILLIAMS—April 16, 1923, at Grange, Skreen, Edwin, dearly-beloved youngest son of Essex and Mrs. Williams, Cartownagh, Ballisodare, aged 23 years. Funeral arrives at Ballisodare Burial Ground at 5 p.m. to-day (Wednesday).

WILSON—April 16, 1923, at 115 Summerhill, Dublin, Emma, dearly-beloved wife of the late Sub-Inspector Edward Wilson, Cape Mounted Police, and daughter of the late Robert Haughton, of Dublin. Deeply mourned by all. "To be with the Lord, which is far better." Funeral to St. George's Burial Ground, 11.30 to-day (Wednesday).

IN MEMORIAM.

TUITE—In ever-loving memory of my dear father, Major R. S. Tuite, J.P., who died the 18th April, 1922. "Gone, but not forgotten." Inserted by his son, Mark.

'Phone—276. NICHOLS' 'Phone—276. FUNERAL AND CARRIAGE ESTABLISHMENT. Lombard street (Westland Row). Coffins, Hearses, and Every Requisite. Economy and Punctuality.

FUNERAL REQUISITES OF EVERY DESCRIPTION. WALLER, 49 and 50 DENZILLE STREET (Merrion square). SALOON MOTOR HEARSE. Private Mortuary. Phone—131 Wires—"Undertaker, Dublin."

MOTOR FUNERALS SUPPLIED. MILLER & CO., BRAY. MOTOR HEARSE. MOTOR AMBULANCE. Telegrams—Collier, Bray. Phone—Bray, 116 (2 lines).

CONTRACTS.

CORPORATION OF DUBLIN.

SUPPLY OF IRISH-MANUFACTURED MANTEL REGISTERS & RANGES.

The Housing, Workshops and Supplies Committee of the Corporation of Dublin are prepared to receive Tenders for the supply and delivery of 92 Cast Iron Mantel Registers, 24" x 45"; 46 Cast Iron Mantel Registers, 36" x 48", with Tiled Hearths and Sides, and 46 "Liffey" pattern self-setting Ranges, on site of Fairbrothers Fields Housing Area, in lots as requisitioned.

The Specification and Conditions of Contract may be inspected at my Office between the hours of 11 a.m. and 4 p.m. (Saturdays excepted).

Tenders, under seal, addressed to me, and endorsed "Tender for Mantel Registers and Ranges," to be lodged not later than 12 noon on Monday, 23rd April, 1923.

Contractors will be required to agree to the Condition that no Tender shall be amended or withdrawn before the expiration of a period of three months from the date of delivery of same to the Corporation, unless with the consent of the Corporation previously obtained.

The lowest or any tender will not necessarily be accepted.

HORACE T. O'ROURKE, M.R.I.A.I., City Architect 15 Parliament street. Dublin, 17th April, 1923. K.A.A.

HOWTH URBAN COUNCIL.

TENDERS are required for the erection of twelve Houses for above Council. Eight are to be built at the Filter Beds Site and four at Saxe lane.

Plans and Specification may be inspected at the Architect's Offices, Messrs. Higginbotham and Stafford, 24 Nassau street, Dublin.

Bills of Quantities and Forms of Tender may be obtained from Mr. F. B. O'Rourke, Quantity Surveyor, No. 1 Suffolk street.

Tenders under Seal to be delivered to the Town Clerk, Council Offices, Howth, on or before 5th May, 1923.

The lowest or any Tender will not necessarily be accepted.

BELFAST READERS.

THE IRISH TIMES is due to arrive in Belfast at 9.5 a.m. each day. If your Copy is not delivered within a reasonable time please communicate with our Local Office, 108 Royal Avenue. Telephone—Belfast, 1787.

MISCELLANEOUS.

FREDERICK ARTHUR ARDAGH, late of Derryweelan, Geashill, King's County, Farmer, Deceased.

All persons having claims against the Estate of the above-named Deceased will kindly furnish particulars (in writing) to the undersigned Solicitors for the Executors.

A. and L. GOODBODY, Solicitors, Tullamore.

BATEMAN CUP.

FRIDAY and SATURDAY, 20th and 21st APRIL, 1923, at LANSDOWNE ROAD. Friday, 4 p.m.; Saturday, 3 p.m.

ISSUE OF 5% MORTGAGE BONDS.

THE DUBLIN PORT AND DOCKS BOARD are now open to receive applications for issue of Mortgage Bonds, bearing interest at the rate of 5 per cent. per annum, payable half-yearly. The Bonds are issued in multiples of £20, repayable in 5 or 10 years at the option of the investor. The Bonds are thoroughly secured by the revenues of the Port of Dublin, and are repayable in full at expiration of the period for which Bonds are issued.

By Order,

E. H. BAILEY, Secretary and Collector of Port Dues. Port and Docks Office, Westmoreland street, DUBLIN.

WANTED, a First-class Motor Salesman, used to heavy vehicles and motor cars and farm tractors, for leading city firm. Reply stating experience and salary expected, M 1981, this office.

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IS your signature characteristic and effective? If so, write it on a postcard and send it to "The Lady of the House," Commercial Buildings, Dublin, for the Autograph Competition. There are also other attractive competitions announced in the April Issue. Price one penny, post free, 2½d.

FRUIT Farming in Central California, with the ever-increasing Colony of British ex-officers and others, is ideal for Settler with £1,000 minimum. Good investment, with or without occupation. For papers apply to Mr. J. H. Farmer, Mundesley, Norfolk.

£1,500—A most desirable new Double-fronted Semi-detached House for Sale by Private Treaty; 2 minutes' Iona road Church; in perfect condition; 3 reception, 5 bedrooms, large kitchen, 2 w.c.'s, bath (h. and c.), electric and gas; good garden and garage; usual out-offices; lease 600 years. Possession any time.—M 1725, this office.

AN EXCEPTIONALLY DESIRABLE RESIDENCE.

DUNARA, DARTRY ROAD—A handsome modern well-built compact and comfortable, conveniently situated, semi-detached two-storeyed Residence, without basement; gardens front and rear; large return building, containing 9 apartments, bathroom, hot and cold water; electric light and gas throughout, TO BE SOLD BY AUCTION, on TUESDAY, NEXT, 24th APRIL, at 1.30 o'clock, in the ESTATE AUCTION ROOMS, 110 GRAFTON STREET.

JAMES H. NORTH AND CO., Auctioneers.

AUCTION, 3rd and 4th MAY, 57 EGLINTON ROAD.—Highly important Sets of Coloured Views of Dublin, by Brocas, Malton, T. S. Roberts, and Jones, 12 Original Prints, Linen Manufacture, by Hincks; Steck Pianola Piano and Superb Furniture of Residence. See announcement in Auction Column.—Wm. MONTGOMERY and SON, Gainsboro' House.

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WHY PAY MORE? The Cheapest and Best Luncheon in Dublin. 3-Course Lunch 2/-, and 4-Course Lunch 3/-. Oysters fresh daily.—RED BANK RESTAURANT, D'Olier street.

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AT Mrs. Pomeroy, Ltd., 67 Grafton street, Dublin, you can get a Free Consultation on any matter relating to Facial Beauty or Disfigurement. Mrs. Pomeroy, Ltd., employ Lady Operators, who are highly trained in Face Massage and Electrolysis. They will tell you all you need to know.

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ORMESCLIFFE—Superior Hotel. Promenade. Accom. 250; wireless concerts and dances each evening; Jazz band. Moderate.

ISLE OF MAN for Holidays. Bracing air; beautiful scenery; all sports and amusements. Illustrated Guide and sailings free; also apartment list.—J. K. Clague, Official Advtg. Dept., I.O.M.

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COMMER CARS can be depended upon. Concessionaires for Ireland.—Co. Wicklow Garage and Motor Touring Co., Main street, Bray.

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ARROL-JOHNSTON, late 1921 15.9 h.p. All weather, 4-5 seater, for Sale; dynamo lighting, self-starter, clock, speedometer, 5 disc wheels, Dunlop tyres, Duco grease gaiters; excellent condition, only used 1,000 miles since purchased new; owner-driven. Cash price £600, tax paid to December; no agents, please.—M 1722, this office.

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LEGAL NOTICES.

STATUTORY NOTICE TO CREDITORS. In the Goods of JAMES McGARTOLL, of Swords, in the County of Dublin, Bootmaker, Deceased.

Notice is hereby given, pursuant to the Statute 22nd and 23rd Victoria, Cap. 35, that all persons claiming to be Creditors, or otherwise to have any claims or demands against the Estate of above Deceased, who died on the 31st day of March, 1923, are required, on or before the 18th day of May, 1923, to furnish (in writing) particulars of such claims and demands to the undersigned Solicitors for the Executrix of Deceased. And Notice is hereby further given that after the said 18th day of May, 1923, the Executrix will proceed to distribute the Assets of the said Deceased, having regard only to the claims and demands of which notice shall have been given as above required.

Dated this 17th day of April, 1923.

VINCENT and BEATTY, Solicitors for Executrix, 62/3 Dame street, Dublin.

NOTICE TO CREDITORS. In the Goods of VALENTINE DUNN, late of 60 Middle Abbey street, Dublin, and 24 Marlborough road, Donnybrook, County Dublin, Solicitor, Deceased.

The creditors of the above Deceased are required to forthwith furnish detailed particulars of their claims, in writing, to the undersigned Solicitor for the representative of the Deceased.

Dated this 17th day of April, 1923.

FRANCIS CLINCH, Solicitor, 44 Fleet street, Dublin.

Use GRANIA, The Irish Tooth Paste, daily for a week and note the difference



—how beautifully white and clean your teeth are, and how firm and healthy your gums feel.

Of all Chemists, 1/3.

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McKENZIE MOTOR CYCLES. The most efficient Light-weight Manufactured. We are Agents, and can Guarantee Early Delivery. 26 GNS.

Sole Agents for JOWETT & G.W.K. CARS. HIBERNIAN MOTOR CO., LTD. 'Phone 931. Wires—"Hibmoco, Dublin."

"VI-SPRING" MATTRESS. THE FINEST MATTRESS IN THE WORLD. Sole Agents: PIM BROTHERS, LTD., EXCHEQUER STREET, DUBLIN.

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OLOROSO	WHITE SEAL	52/-	
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Please ask for complete Price List.

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BEVERLY SMYTH & SONS. REMOVALS & STORAGE. MOTOR VANS, MOTOR LORRIES. 30 SOUTH ANNE ST., DUBLIN. Telephone—Dublin, 207. Telegrams—Beverly, Dublin.

ASK ANY STATIONER FOR DRAPER'S INK MADE IN IRELAND FOR NEARLY 100 YEARS BEST BLACK INK KNOWN (DICHROIC) BLUE BLACK, SCARLET, VIOLET, GREEN, 1/-, 1/6, 2/6 JARS.

SALT! SALT! AGRICULTURAL, FOR ALL PURPOSES. APPLY FLOWER AND M'DONALD, DUBLIN.

LEGAL NOTICES.

DAME ANNE CULLUM, Deceased.

Pursuant to Order of the Chancery Division of the High Court of Justice, England, dated 17th July, 1922, in an action re the Trusts of the Will of Dame Anne Cullum, deceased (late of Hardwick House, Bury St. Edmunds, in the County of Suffolk, Widow, who died on the 17th day of February, 1875), Mercer v. Flood, 1922, C. No. 1224, whereby the following enquiry was directed, viz.:—

(1) An enquiry whether the above-named Testatrix, Anne Cullum, left her surviving any person or persons who, according to Law, was or were her Heir or Co-Heiresses at Law.

Notice is hereby given that all persons claiming to be entitled under the said enquiry are, on or before the 31st May, 1923, to send by post, prepaid, to Thomas Smith Curtis, a member of the firm of Collyer-Bristow and Co., of No. 4 Bedford row, London, W.C. 1, Solicitors, their full Christian and surnames, addresses, and descriptions, and full particulars of their claims, or, in default thereof, they will be excluded from the benefit of the said Order, unless the Court or Judge on application otherwise orders.

Claimants are to attend personally, or by their Solicitor, before Master Ridsdale at the Chambers of the Judge, Room No. 231, Royal Courts of Justice, Strand, London, on Thursday, the 7th day of June, 1923, at 12 o'clock at noon, being the time appointed for adjudicating upon the claims.

A Claimant not residing in England or Wales must send, with particulars of his claim, the name and address of a person in England or Wales to whom any notices to the Claimant can be sent.

Note—Anne Cullum, by her Will, appointed William Hanford Flood, formerly William Flood, and, before that, William Lloyd, as Executor and Trustee, and therein referred to him as her brother. He is also named in the Will of Joan Flood, formerly of Flood Hall, County Kilkenny, who died in 1839.

Dated this 13th day of April, 1923.

ARTHUR F. RIDSDALE, Master.

COLLYER-BRISTOW and CO., 4 Bedford Row, London, W.C. 1, Agents for PARTRIDGE and WILSON, of Bury St. Edmunds, Solicitors for the Plaintiffs.

FINAL NOTICE TO CLAIMANTS AND INCUMBRANCERS. COURT OF THE IRISH LAND COMMISSION. LAND PURCHASE ACTS. Record No. E.C. 7721. Estate of JOHN HAWKES CORNOCK and Others, County of Cork.

Take Notice that the Final Schedule of Incumbrances affecting the proceeds of the sale of the Lands comprised in the First Schedule to the Originating Application herein, which have been sold under the above Acts in Fee-simple, has been lodged in the Registrar's Office of this Court at 24 Upper Merrion street, Dublin, and may be there inspected together with the said Originating Application, and that the 1st day of June, 1923, has been fixed as the last day on which claims or other objection to the said Schedule of Incumbrances may be lodged, especially as regards any claim in respect of any of the following charges—viz. (a) a charge of £500, created by the Will dated 28th December, 1823, of John Hawkes, formerly of Grange, in the County of Cork, and thereby charged upon the above Lands in favour of the younger children of Zachariah Cornock Hawkes, son of the said John Hawkes, particulars of which are set out at Item 4 upon the said Final Schedule; and (b) a charge of £2,000 (Irish) created by the Marriage Settlement dated the 6th March, 1789, executed on the marriage of the said John Hawkes, formerly of Grange, County Cork, in favour of the younger children of the said John Hawkes, of Grange, which charge by virtue of an Indenture dated 25th February, 1834, made between John Hawkes, Isaac C. Hawkes, and Zachariah C. Hawkes, of the first part, Joseph Coghlan of the second part, and John Coghlan of the third part, became a charge upon the Lands sold herein, as to both of which charges it is alleged that for upwards of 25 years no payment has been made or no acknowledgment given by the Vendors or their predecessor in title, and that the Vendors do not admit that there is any sum now due on either of said charges, and that the 5th day of June, 1923, has been fixed for proof of claims before the Examiner, and the 8th day of June, 1923, for distribution of the purchase money by the Judicial Commissioner.

Dated 16th day of April, 1923.

HENRY C. LYNCH, Chief Examiner.

GEORGE K. SHERLOCK and SON, and JUSTIN MacCARTHY and CO., Solicitors for the said John Hawkes Cornock and Others, 19 Upper Merrion street, Dublin.

Notice of Sitting for Proof of Debts.—21. SAORSTAT EIREANN. IN THE HIGH COURT OF JUSTICE, KING'S BENCH DIVISION—IN BANKRUPTCY. In the Matter of ANDREW JOHN POLLOCK, of Artigarvan, Strabane, in the County of Tyrone, Postmaster and Grocer, a Bankrupt.

A Public Sitting in this matter will be held before the Chief Registrar at the Law Courts, The Castle, Dublin, on Tuesday, the 8th day of May, 1923, at the hour of Eleven o'clock, forenoon, for the Proof and Admission of Debts, and for the vouching of the Official Assignee's account.

A Creditor may prove his debt at the sitting, or send his affidavit of debt in the prescribed form, or his detailed account to the under-named Official Assignee four days previously to the sitting, in order to have the same admitted.

Dated this 17th day of April, 1923.

C. B. CLARKE, Deputy Registrar.

A. G. HOLLINSHEAD, Official Assignee, the Law Courts, The Castle, Dublin.

LYNCH and DEERING, Solicitors for the Assignees, 12 Lower Ormond quay, Dublin.

STATUTORY NOTICE TO CREDITORS. In the Goods of HERMAN SCHREIER, late of 4 Mount Eden road, Donnybrook, in the County of Dublin, Gentleman, Deceased.

Notice is hereby given, pursuant to the Statute 22nd and 23rd Victoria, Cap. 35, that all persons claiming to be Creditors or otherwise to have any claims or demands against the Estate of above Deceased, who died on the 18th day of March, 1923, are required on or before the 18th day of May, 1923, to furnish (in writing), particulars of such claims and demands to the undersigned Solicitors for the Executors of Deceased, to whom Probate thereof was granted forth of the Principal Probate Registry of the High Court of Justice, Saorstat Eireann, on the 12th April, 1923. And Notice is hereby further given that after the said 18th day of May, 1923, the Executors will proceed to distribute the Assets of the said Deceased, having regard only to the claims and demands of which notice shall have been given as above required.

Dated this 17th day of April, 1923.

VINCENT and BEATTY, Solicitors for Executors, 62/3 Dame street, Dublin.

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EDUCATION.

ST. STEPHEN'S GREEN SCHOOL. FORTIETH YEAR.

HEAD MASTER:—W. S. CHETWODE CRAWLEY, M.A., Cantab. Schoolhouse—74 and 75 St. Stephen's Green. Playing-Fields—Merton Park, Sandford road. Personal inspection of the Schoolhouse and Playing-Fields is solicited. On 17th and 18th April the Head Master will be in attendance to interview parents between 10 and 12 o'clock.

TERM BEGINS 19th APRIL, 1923.

EARLSFORT HOUSE SCHOOL, 3 EARLSFORT PLACE, DUBLIN. Head Master—W. ERNEST EXSHAW, B.A., T.C.D., and B.A., London (Honours in Classics). SCHOOL RE-OPENS FRIDAY, APRIL 27th. Prospectus on Application. Parents interviewed from 10 to 12 o'clock on 25th and 26th inst.

ST. MARGARET'S HALL, MESPIL ROAD, DUBLIN. THIS SCHOOL WILL RE-OPEN WEDNESDAY, APRIL 18th. For Prospectus and all particulars apply to the Principal: MISS EDITH F. BADHAM, LL.D.

GRAMMAR SCHOOL, DROGHEDA (Founded 1669). There are a few vacancies for Boarders. Special reductions will be given to the sons of clergymen. Prospectus and full particulars will be sent on application to S. F. FERGUSON, M.A., Headmaster.

PORTORA, ENNISKILLEN. SCHOOL RE-OPENS TUESDAY, MAY 1st. Boarders return the same day. Rev. E. G. SEALE, M.A., Head Master.

COLLEGIATE SCHOOL AND KINDERGARTEN, PICKIE, BANGOR. BOARDING AND DAY SCHOOL. Principals—The MISSES WEIR. Prospectus on application.

Won't it Dye? This question having arisen, as it constantly does now, no more efficient answer can be found than by sending it to— EUSTACE BROS. HEAD OFFICE—CORK STREET, DUBLIN. Branch Offices {8 Aungier Street, 1a Blessington Street. Tels.—"Eustache, Dublin." 'Phone 1108 and 2298.

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Wires—"Sewell's, Dublin." Telephone—674.

SEWELL'S, DUBLIN. AUCTION AT THE REPOSITORY ON TO-MORROW (THURSDAY), Commencing at Two o'clock HUNTERS, HARNESS HORSES, PONIES, TRAPS, HARNESS, etc. SEWELL, SON & SIMPSON (LTD.) AUCTIONEERS.

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LORETO CONVENT, ABBEY ROAD, LLANDUDNO. RESIDENTIAL COLLEGE FOR GIRLS. The College has a Southern aspect, and commands view of the sea and Welsh Mountains. Electric Light. Central Heating. Pupils prepared for the School Leaving and Matriculation Certificates, the Examinations of the Associated Board of Music, Institute of Plain Needlework, Royal Drawing Society, Games, Dancing, etc., in charge of a qualified Physical Training Mistress. School Orchestra. An escort will be provided from Dublin.

SPECIAL OFFER of a few Vacancies at Reduced Fees in Junior and Senior Departments of a Girls' Seaside School near Portsmouth. Happy life, good food, and excellent education assured. For Prospectus, etc., apply PRINCIPAL, Château Blanc, Hayling, Hants.

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Effective Cotton Gown, chintz pattern, in a variety of charming colourings; round neck, elbow sleeves, gathered into waist rucking. Special Price 15/11

Dainty Tennis Gown, in fancy sponge cloth, round neck, elbow sleeve, both neck and sleeve expanding, with a black piping patent belt at waist. Special Price 10/11

White Skirts in Drill, Pique and Linen; sizes 34, 36, and 38 inches wide at end. Specially cut for tennis wear. Price 14/11

Latest style in a Coat, wide armhole and adaptable collar, smartly cut, in fawn, grey, Havanah, coral and white. Price 52/6

Smart Wrap, short make, gathered into band at hips, charming design, stocked in fawn, tabac, coral, cham., white. Price 49/11

Pleated Skirt in effective plaids, beautiful colouring, with blue, brown, and grey effect; sizes 34, 36, 38 ins. Special Price 10/11

Useful Gown in marl mixture wool; round neck, long girdle at waist; stocked in saxe, fawn, cham., grey, black, and white. Price 25/11

Tweed Coats and Skirts, suitable for sports wear, in diagonal herringbone and marl mixtures; tailored collar and revere, pockets and belt; stocked in grey, brown, fawn, and black and white. Price 49/11

Knitted Wool Suit, charmingly fashioned coat; has set-in sleeves and long roll front, edged with silk braid, smartly shaped skirt; stocked in rust, putty, grey, Havana. Price £4/19/11

Dainty Sponge Cloth Gown, in various shades; gathered into hips with deep stitched band, in shades of sky, saxe, lemon, biscuit, tabac, white. Price 19/11

Charming Wool Frock, in lace stitch neck, sleeve and skirt edged with fancy stitching, in contrasting colouring; stocked in rose, lemon, fawn, tabac. Price 12/11

Smart All-Wool Knitted Suits, in marl mixture, full fitting, set-in sleeve, long roll collar, bound with braid; stocked in saxe, brown, fawn, black and white; smartly shaped skirt. Price 29/11

JUMPERS AND BLOUSES.

Paisley Jumpers, mitred end, cord girdle. Newest designs 8/11

Heavy quality Crepe-de-Chine Blouses, round and square neck, lace motif, inserted elbow sleeves, elastic waist; colours: ivory, sky, pink, lemon, mauve, champagne. Special Price 12/11

White Pique Shirts, in all sizes; smartly tailored, one button. Good value 4/11½

V-neck Jumpers, Egyptian colourings; caught in to band at waist; bound neck and sleeves with crepe-de-chine, in contrasting colours. Very new 21/11

Beautifully tailored heavy Crepe-de-Chine Jumper, new waistcoat effect, finished off two buttons; can be worn high or low at neck; ivory, lemon, apricot, mauve, sky 39/11

Cotton Shirts, in most beautiful contrasting stripes, in all sizes; well tailored; adaptable collar. Price 4/11½

Silk and Wool Jumpers, round and V-neck; white, white and lemon, white and flame, white and grey, white and Jade. Price 10/11

JUMPERS AND BLOUSES (Continued).

A few Imitation Shetland Wool Jumpers, ¾-length sleeve, round neck, finished at waist with girdle; wide openwork band on sleeves and end; White only. Price 7/11

Wonderful Value.—Breakfast Coats, navy, grey, pink, cham., lemon, ivory, and brown. Very special 4/11½

Large assortment of Ladies' Coats, with fancy rib, well shaped, and pocket, mixture of wool. Various colours. Price 6/11

Jaeger Breakfast Shetland Coats, with and without pockets; suitable for wearing under costume coats; in most glorious colourings; ivory, cham., rose, lemon, grey, brown, navy, black, jade, fawn. Price 7/11

Striped Shetland Coats, two pockets, turned back cuff, in fawn, jade, lemon and grey, mauve and grey, saxe and white, fawn and cinnamon, saxe and putty; also a few plain colours; good quality; fits perfectly. Price 10/11

Brushed Wool Cardigan, fine rib, two pockets, turned back cuffs, 4 pearl buttons, full size; extremely useful colours, lemon, pink, saxe, grey, white. Price 12/11

Heather Mixture Cardigan, pure wool, two pockets, medium size. Exceptional Value 19/11

Ribbed Wool Cardigan, in plain colours, with contrasting stripe of silk on end and cuff. Very good value 21/11

Very special value in Cinema Caps, in all wool or silk and wool; nice long tassel, beautiful colourings 4/11½

Oriental Striped Cinema Caps, in all wool and silk and wool, long tassel. Price, from 6/11; 8/11, 9/11, 10/11.

HOSIERY

70 Doz. Ladies' Cotton Hose, in tan, tony, grey and black. Usual price, 2/11½. Clearing, pair 1/0½

Ladies' Artificial Silk Hose, silk to knee, in black, white, grey, shoe-tan, nigger and putty; double heels; very special line. Worth 5/11 3/6½

Drop Stitch and Grenadine Stripe Hose, art silk, in grey, fawn, putty, and nigger. Usual price, 7/11. Clearing 4/11½

Good selection Marl Silk and Wool Hose, to match knitted costumes, in all shades; also suitable for sports wear. From, per pair 3/6½ to 8/11

Exceptional value, Ladies' Mercerised Hose, best lustre lisle finish, in black, grey, coating, nigger and suede. Full fashioned, double heels and toes. Usual price, 5/11 pair. Clearing, pair 3/6½

30 Doz. Ladies' Art Silk Hose, in black only, lace clox, full fashioned; very special line. Worth 6/11. Pair 3/11½

Ladies' Pure Silk Hose, superior quality, in black, white, grey, mole, silver, putty and coating. Original price, 17/11 pair. Reduced to, pair 12/11

Odd number Milanese Silk Hose, nice quality. Were 29/11. Clearing, pair 15/11

Ladies' Mercerised Lisle Hose, superior quality, silk finish, in black, white, silver, mole, nigger, tan, castor, and putty; full fashion. Special value 4/11

Ladies' Fancy Lace Lisle Hose, in all shades. Clearing. Worth 6/11 3/11½

Ladies' Cashmere Finish Hose, in black, grey, beaver, and D. coating; perfect, seamless. Special line 1/11½

GLOVES

Heavy Doeskin Gloves, in tan and grey, 2-dome fastener; very special line. Pair 9/11

Special line—French Castor Gloves, in yellow and white, 2 button and gauntlet, elastic wrist, washable. Clearing, pair 6/11

Dent's Washable Gloves, 2-button, hand-sewn, in yellow only. Usual price, 12/11. Now 7/11 pair

Ladies' Tan Cape Gloves, 2-dome fastener. Very special. Pair 4/11½

Exceptional Value—Suede Finish Fabric Gloves, gauntlet strap wrist, in grey, fawn, beaver, and brown. Usual price, 8/11 pair. Now 4/11

A very limited number of Doeskin Gloves, 2-button, all sizes, and in sand shade only. Worth 8/11. Clearing, pair 2/11½

Special line—Suede Finish Fabric Gloves, 2-dome and 2-button, washable, in grey, brown, fawn, and white, 3/11 pair. Reduced to 1/11½

Exceptional value in Irish-knit Gloves, mercerised, grey, yellow, beaver, and black. Pair 2/6½

Reindeer Finish washable Gloves, 2-dome fastener, perfect fitting, in champ., grey and beaver. Original price, 5/11. Very special. Pair 3/11½

Real Gazelle Skin Gloves, 2-dome and 2-button, in grey, mole, and tan. Very special value. Usual price, 10/11. 5/11

Dent's Washable Mervel Skin Gloves, in white only, hand-sewn and magpie stitched, 2-button. Exceptional value 9/11

LADIES' UNDERCLOTHING DEPARTMENT

Wonderful value in Ladies' Irish Hand-embroidered Cambric Cami-Shirts. Worth 5/11. Now 2/11½

Great bargain in Ladies' Nightgowns, finest quality nainsook, embroidered. Usual price, 5/11. Now, each 3/11½

Ladies' Nainsook Camisoles, Irish embroidered; low neck, no sleeves. Each 1/11½

Special line fine Nainsook Cami-Knickers, Irish made. Per pair 3/11½

Bargain line in fine Stockinette Knickers, brown, navy, cream, mole, saxe, pink, grey and sky. Pair 1/11½

Wonderful value in Cotton Crepe Dressing Gowns, beautifully embroidered, rose, sky, saxe. Each 8/11

Very special line in heavy quality fleecy lined Knickers, navy, saxe and grey. Pair 1/11½

Ribbed Vests, special value, with crochet tops, 38" long. Each 1/3½

Ladies' dainty Belgian Pinafores, cross-over straps, pretty designs. Each 1/11½

Maids' White Linen-finish Morning Aprons, large size. Each 2/11½

Wonderful line in Housemaids' Dresses, bodice lined throughout; large sizes. Usual Price, 8/11. Now, each 5/-

DRESS MATERIAL AND SILKS

The New Crepe Mousseline. Guaranteed permanent colours, in beautiful shades of Lemon, Saxe, Rose, Nil, Terra, Violet, Cream, Mole, Jade, Tan, Navy, Grey, Nigger, Black and White, very silky finish. The material for underwear. Width 45". Price per yard 1/11½

All the Newest Shades in Cotton Crepe, 40" wide. Makes lovely Dresses, Blouses, Jumpers, Children's Frocks. Price per yard 1/6½

Flowered Cotton Crepe in lovely shades of Sky, Pale Pink, and Champagne. Width 40". Price, per yard 1/6½

Very Special lot of coloured Sateens, short lengths, clearing at per yard 1/0½

Cretonnes and Printed Sateens. Clearing from to 2/6. Worth almost double 1/0½

Casement Cloth, in all Colours and widths at to-day's lowest prices. 36" wide, 8½d. per yard. 40" wide, 1/6½ extra quality. 54" wide 2/6½ very special.

The New Material which looks exactly like Shantung. Natural ground coloured Egyptian design, Width 40". Price yard 2/11½

Nursery Rhyme Cretonne. Pictured with the Children's favourite Nursery Rhymes in lovely colours, on Cream, Saxe, Rose, Buff, and Sky grounds. The best washing material for Rompers, Overalls, Dresses, Nursery Curtains and Bedspreads. 40 inches wide. Price 1/6½

Sponge Cloth, 40" wide, superior quality, in shades of Lemon, Rose, Almond, Green, Flame, Saxe, Cream, Pink, Light Blue, Grey, Navy, Nigger, Shrimp, Mauve, and Jade. Special Price per yard 1/11½

Special line in Navy and Black All-wool Serge, fast colour; 40" wide, yard 1/11½

Fashionable Stripe Tweed, ideal for sports costumes, skirts and children's wear; all wool, 40" wide. Yard 1/11½

Special purchase of beautiful All-Wool Serge, in cream, navy, and black, 50 ins. wide. Worth 6/11. 2/11½

Complete range of all the latest shades of heavy All-wool Cheviot Serge, 56" wide. Yard 2/11½

An extensive range of good Costume Suitings, in tasteful and fashionable designs, checks, stripes, herringbone, etc., etc., etc. 56 ins. wide, 7/11 & 10/11 4/11½

Complete range of shades in All-Wool Gabardine, spring and summer weights. 50" 7/11; 56" 12/11

Silk Stockinette, brown, navy, black, champagne, sky, mauve, lemon, white, etc., etc., suitable for frocks, jumpers, blouses, etc. 40". Yard 8/11

Natural Shantung, excellent value for ladies' and children's frocks, etc. 30 ins. 3/11½

DRESS MATERIALS AND SILKS (Continued).

Beautiful All-Silk Chappi Crepe, in lemon, sky, pink, mauve, white, etc. 40" wide. Yard 5/11

Extensive range of shades in Crepe Victoria, 40 ins. Yard 3/11½

Endless Variety of Designs and Colourings in Reversible Hearth Rugs. Each 12/11. Larger sizes, 14/11, 16/11, 18/11, 21/11.

BOOTS & SHOES

Smart Fawn Suede Court Shoe, with bronze buckle. Usual price, 49/11. Now selling 39/11

Smart Blk. Pat. 1-Bar Shoe, Louis heel. Selling 25/11

Bronze Kid and Brown Suede 1-Bar, with smart heel. Now selling at 25/11

Brown, White and Black Satin Court Shoes. Usual price 19/11. Sale Price 12/11

Ladies' Blk. Glace Derby Shoes, patent cap, Cuban heel. Usual price 21/-. Sale price 12/11

A few odd pairs in brown and black Suede and pat. Reduced from 75/- Now selling 39/11

Smart Black Patent Shoes, with long vamp and two straps. Usual price, 49/11. Sale Price 30/-

Very Smart Black Patent Oxo Shoe, with long vamp. Usual price 59/11. Now selling 39/11

Mole Suede Court Shoe, with buckle, smart shape. Usual price 49/11. Now selling 39/6

Finest quality Black Glace one or two bar Shoes. Usual price 49/11. Now selling 37/11

Very smart Brown Suede Brogue, with 2 straps and buckles. Usual price 55/11. Now reduced to 42/-

Smart Mole Suede Oxford Shoes, with Louis heel. Reduced to 35/11

SEMI-TRIMMED MILLINERY

(PEGGY SHAPE).

A very smart line in tagel straw, mushroom brim, bead band and bow of tagel at back; in putty, mole, rose, nigger, and cigar. Each 14/11

A large variety in other styles, in semi-trimmed tagel timbo, pedal and crinoline. In all the newest shades. From 12/11 to 29/11.

Pull-on Ribbon and Silk Hats. A wonderful collection of shapes and shades. From 14/11 to 25/11 each.

Untrimmed Pull-on Hats, in new Marl mixtures. Each 6/11

A huge variety in Millinery Hats, medium and large, in tulle, satin, crinoline and georgette; in black, nigger, mole, beaver, and all the new Egyptian shades. From 29/11 to 3½ Gns.

CHILDREN'S DEPARTMENT

Children's Cotton Rompers and Pinnies, Jazz patterns. Size 16" and 18". Clearing 1/6½

White, Navy, and Saxe Stockinette Knickers, 16" to 20". Special. 1/0½ to 1/11½

Large assortment of Cotton Frocks, stripes, checks, etc., 18" to 24". To clear 2/11½

All-Wool Jerseys, navy, fawn and grey, fancy striped; collar 20", 22", 24". All sizes 2/11½

Large variety of All-Wool Socks, navy, fawn, saxe, etc., fancy stripes and plain. Sizes 2-9. Special Price 1/0½

Grey and White Rubber Soles Gym. Shoes. Sizes 4 to 9 2/6½; 10-2, 2/11½; 3-4, 3/6½.

Brown and Black Ankle-Strap Shoes. Sizes 3-6. To Clear 2/11½

Derby Brown Glace Lace Shoes. Sizes 8-1. To Clear 12/6

Special line of Children's Rush Hats, semi-trimmed. 3/11½ and 4/11½

Very good selection of Children's and Maids' Trimmed Hats, in fawn, navy, rose, grey, royal blue, biscuit, brick, jade and cinnamon. 5/11; 6/11, 7/11, 8/11, 10/11, 12/11, up to 29/11.

Spring Coats, in Velour Cloth, Gabardine, and Serge, suitable for maids. Sizes 27", 30", 33", 36", up to 42"; in covert, navy, grey, and fawn. Prices 23/11 up to 59/11.

Also Smartly Tailored Coats, in cinnamon, dove grey, fawn, and black/white tweeds. Sizes 22", 24". Prices from, up 29/11

Maids' Cotton and Sponge Cloth Frocks, in stripes, checks, and jazz pattern. Sizes from 24" up to 45". From 10/11; 12/11, 15/11, up to 29/11.

Boys' All-Wool Knicker Hose, fancy tops, grey only. Sizes 5-10. To Clear 1/11½

Boys' All-Wool Jersey Suits, in grey, navy, saxe. Size 20", 22", 24", 26". 9/11 to 12/11.

CURTAIN NETS, ETC.

Final Clearance of remainder of Manufacturer's Stock of Trellis Muslins, 42ins. wide. Yard 6½d.

All Shades in the fashionable Brussels Curtain Net. Fast colours. Yard 1/11½

Calais Untearable Net, in plain and check designs. Cream only. 42ins. wide. Yard 1/0½

A Large Selection of Short Curtains and Brise Bise Nets, different widths and pretty floral designs. Yard 1/3½. Also at 1/6½, 1/11½, 2/6½

Curtain Nets in Nottingham Lace, tasteful and neat borders, pretty floral and trellis centres. 3 yds. long, 50ins. wide. Per pair 8/11

Limited quantity only of a charming Brussels Net Curtain, with a distinctive stripe border, 3yds. long, 50 ins. wide. Pair 16/11

Charming Sets in "Soutache" Net, with floral border; equal in appearance to the most expensive Swiss Nets; 2½ yds. long. Only, per pair 10/11

Swiss Curtain Sets, 3 yds. long, 23/11, 29/11, 35/-, 45/-.

CURTAINS, NETS, ETC. (Continued).

Drawingroom Lace Hangings, in cream, ecru and ivory; distinctive borders and charming centres of flower baskets; chain and trellis designs; extra wide; 3½ yds. long. From, per pair 15/11; 16/11, 17/11, 18/11, 21/11, etc.

Government Spaced Linen, unbleached, 27 ins. wide; suitable for curtains, screens, etc., etc. Yard 10½d.

Heavy Hall Curtain Material, fadeless, in crimson, peacock, buff, green, 50 ins. wide. Yard 2/6. Cannot repeat when sold out.

Good Quality Enamel Pails, with wooden handle. Each 2/11

Blue Enamel Saucepans. All sizes, from 1/-

Fireproof Brown Enamel Stew-pans, with lids. Each 2/-

Boys' Nickel Watches, good strong make, clear crystal face. Wonderful value 4/6½

RUGS, MATS AND HOUSEHOLD UTENSILS

Extensive Range of Brussels, Axminster and Wilton Fringed Hearth Rugs, all shades and sizes. From 12/11 to 69/11.

Rich Pile All-Mohair Rugs, suitable for any room, bringing an air of comfort and taste. In warm Crimson, restful Green, Amber, Black, Blue, etc., etc. 23/11. Larger sizes at 25/11, 29/11, 32/11.

Three Yards long Corridor Rug, fringed both ends. Pretty and rich Axminster design. In Crimson only. 29/11

Japanese Grass Mats, useful for walls, passages, carpet-saves, etc., etc. 1/0½

Hand-Printed and Twisted Coloured Jap Mats, in a variety of colourings 4/6½. Also at 5/11, 6/11, and 9/11. Larger Sizes, 1/6½, 1/11½, 2/6½, 2/11½.

A Large Consignment of first quality Cocoanut Matting. Unbeatable for wear and ideal for classrooms, passages, corridors, and institutions. Yard 1/6½; 27 ins. 2/3½; 36 ins. 2/11½

Government Twill Khaki Waterproofing, 72 ins. wide. Splendid for aprons, cyclists and motor overalls, engineers' suits, etc., etc. Will give endless wear. Yard 6/11

Heavy quality Upholsterers' Plush. In Crimson only. Useful for hall curtains, portieres, table cloths, etc., etc. 50ins. wide. Yard 13/11

Tapestry Stair Carpetings, in Blue, Crimson, Green, etc. Yard 1/0½

Hard-wearing Fibre Scullery and Kitchen Mat, large size. Special line. Each 1/0½

Best Quality Cocoa Fibre Motor and Hall Mats. Size 1 1/11½; 2 2/11½; 3 3/11½; 4 4/11½

Zinc Wire Porch Mats, giving endless wear, four sizes. Size 1, each 4/11. Other sizes, 5/11, 6/11, 7/11.

Unfringed Slip Mats, in Pretty Axminster, Brussels, and Wilton patterns. Each 2/11½. Also at 3/11½, 4/11½, 5/11.

Special Line, limited quantity, in Green only. Fringed Jute Door Mat. Clearing at each 1/6½. Worth 3/11.

ROBERT & CO., Ltd., GRAFTON STREET

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FREE OF DUTY. TWO SEATER CARS.
ROVER 8 h.p., with Dickey £182 10
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CALCOTT 10.5 h.p. Two Seater and Dickey.. £325
CLULEY 10.5 Two Seater and Dickey...... £350
New Cars plus carriage, subject to being unsold.
WALLEN, TRINITY STREET GARAGE. T

AT Woods', Westland Row, big reductions; B.S.A. Car from £230. T

THE LINCOLN MOTOR COMPANY, Lincoln Place, Dublin, Distributors for CHEVROLET 5 Seater, £230 at Dublin; SUNBEAM and NER-A-CAR MOTORS. ALSO HYATT ROLLER BEARINGS.

LIGHT CARS.
Save the TAX.
New and Secondhand Cars in Stock.
BUY TO-DAY.
KEATING & LUNDY, 206 GT. BRUNSWICK ST. X

8 H.P. ROVER CAR.
"THE CAR THAT SET THE FASHION TO THE WORLD."
And is to-day the leader of its class.
8 H.P. TWO SEATER, £180 (ex Works).
THE ROVER COMPANY, LTD.,
16 LORD EDWARD ST., DUBLIN. X

AUSTIN, BEAN, VAUXHALL, TALBOT-DARRACQ CARS.
We are Sole Irish Distributors.
HARRY FERGUSON, LTD.,
134 LOWER BAGGOT STREET, DUBLIN. T

OVERLAND CARS.
STANDARD 5-SEATER £248 0 0
MODEL DE LUXE 5-SEATER.. £335 0 0
MODEL DE LUXE 2/3-SEATER.. £325 0 0
STANDARD VAN £220 0 0
R. CALLOW AND SONS,
44 WESTLAND ROW, DUBLIN.

HIGH-GRADE CARS.
Duty Free. No Premiums.
SECURE ONE NOW.
18 h.p. 5-SEATER TALBOT DARRACQ.... £525
11.4 h.p. 4-SEATER HUMBER £525
10.15 h.p. 4-SEATER FIAT £495
10 h.p. 2-SEATER SINGER, All Weather .. £294
THESE CARS ARE IN STOCK AND OFFERED SUBJECT TO THEIR BEING UNSOLD. ALSO SEVERAL SECOND-HAND CARS.

McGEE'S GARAGE,
DROGHEDA.

STANDARD, 11 h.p. £450
STANDARD, 8 h.p. £275
ESSEX TOURER £395
Carriage £10 extra.
THE DUBLIN MOTOR CO., LTD.,
25 STEPHEN'S GREEN.

NEW CARS FOR SALE.
DUTY FREE.
1 14 h.p. WOLSELEY ALL WEATHER TOURING CAR £525
1 11.4 h.p. CITROEN 4-SEATER CAR, FRENCH BODY 265
1 CHUMMY MODEL, 4-SEATER 8 h.p. MODEL DE LUXE ROVER CAR 210
THE RANELAGH MOTOR ENGINEERING CO.

MOTOR VEHICLE INSURANCE.
Comprehensive Policy, including BURGLARY, HOUSEBREAKING, and THEFT.
Ask for quotations from FRANK GIBSON-LLOYD and CO., LTD., 30 Anglesea street, DUBLIN. X

AUCTION of Motors every Friday, 2.15 p.m., at the Nassau Motor Co. Showrooms, 25 Nassau street. Cars always on view. T

ARROL-JOHNSTON late 1921 15.9 h.p. All Weather 4-5 Seater for Sale; dynamo lighting, self starter, clock, speedometer, 5 disc wheels, Dunlop tyres, Daco grease gaiters, excellent condition, only used 1,000 miles since purchased new; owner driven; cash price £600; tax paid to December. No agents, please.—M 1722, this office.

B.S.A. Four Seater Car, with Silent Knight engine, price £120.—At Keating's, Lower Abbey street, Dublin. 17 F

CROSSLEY Overland, 500 miles, owner driven. Selling owing conditions in South; what offers? seen by appointment Dublin. Address "Z 477, Motor," this office. 11 O

CALTHORPE 1921 2 Seater, little used, splendid condition: £225.—Brandon, Nenagh. 15 D

DAIMLER Limousine (privately owned), left for sale at Kavanagh's Garage (re Gresham terrace), Dun Laoghaire; 'phone 278. 13 O

DAIMLER Landaulette, Silent Knight, excellent condition; also Daimler Touring Car, recently overhauled and painted.—Hobson, 5 Conyngham road, Dublin. 16 E

FORD Car for Sale, special body, C.A.V. head lights, speedometer, spare wheel; good order. Address "Z 572, Motor," this office. 14 D

FOR Sale, 1921 12 h.p. Gregoire 4 Seater Touring Car, just repainted, owner driven, splendid order, cost over £1,000, sacrifice £350; to be seen by appointment in Dublin. Address M 1853, this office. 16 E

FOR Sale, 1922 Sedan and light Delivery Van, show models, at reduced price to clear. Address "Z 627, Models," this office. 17 X

HUMBER 10 h.p. Two Seater, electric light, self starter, spare wheel, also extra tyre and tube.—Wilson, 103 North King street. 13 O

MOTOR CARS CONTINUED.

MORRIS Cowley Motor Car, 11.9 h.p., 1921 model, for Sale; very little used, owner driven, new tyres, all accessories, self starter and electric light; box for tools on running board; what offers? Address "Z 600, Car," this office. 16 D

NEW Cars for Sale at old prices; 12 and 8 h.p. Rover, Wolseley, Singer, Vulcan, Chevrolet, and Gray; Two and Four Seaters. Write or wire requirements, Poole's Garage, Athlone. 15 D

SECONDHAND Cars for Sale; Rover, Belsize, and Ford.—Poole's Garage, Athlone. 15 D

STUDEBAKER, 7 Seater Open Touring, perfect order, any trial, £225.—M 1928, this office. 17 F

SALE, Motor, Four Seater Humber; good order.—N 16, this office. 17 F

WE have for Disposal the following Secondhand 4 Seater Touring Cars, in excellent condition:—10 h.p. 1915 Humber; 1920 Model 4 Overland; 1915 12 h.p. Rover, newly overhauled and painted; 2 Seater Maxwell; 12/20 h.p. Humber. The above Cars may be inspected at our Works, Athy.—Duthie, Large, and Co., Ltd., Athy.

WANTED.

WANTED, Two and Four Seater Light Cars; state condition and price expected.—Pratt, Trim. 17 D

WANTED, Ford Touring Car, in perfect condition; state price. Address "Z 620, Motor," this office. 17 E

MOTOR CYCLES.

"A1" MOTOR CYCLES.
No Import Duty until present stock exhausted. First come, first served with Sunbeams, New Imperial, Diamond, Levis, P. and M., Harley Davidson, etc. Many bargains in Secondhand Combinations and Solo Machines. Wayte Bros., Lemon street, off Grafton street. T

A.J.S. AND TRIUMPH MOTOR CYCLES.
FREE OF DUTY. Plus Special Transit Charges.
ONLY 2¾ h.p. MODELS A.J.S. and 4 h.p. TYPE H TRIUMPHS
NOW AVAILABLE, SUBJECT TO BEING UNSOLD.
WALLEN, TRINITY STREET GARAGE. T

ASTOUNDING Value—B.S.A., 2¼, £57 15/-; 3½ Sports, £70; 4¼, £72; 6 Twin, £85.—Woods, Westland row. T

ADVANCES on Motor Bikes, Cars, Jewels.—Gorman, Pawnbroker, Winetavern st. (opposite Four Courts); new garage. T

LEA-FRANCIS AND RALEIGH MOTOR CYCLES.
1923 Models now in stock. Prices from £55.
JOHN HUTTON AND SONS, LTD.,
2 DAWSON ST.

AT "Dean Swift" Garage, 26 Little Ship street, Agents for Powell Motor Cycles, 2¾ and 4 h.p. Models; a few left, free of duty. Call and inspect. 15 E

DOUGLAS 2¾ h.p., perfect condition, lamp, horn, etc.; cheap.—20 Iona Crescent, Glasnevin.

ENFIELD, two speed, good order, £16.—2 Dodd's Buildings, Terenure road (nr.). 16 E

FOR Sale, 5/6 Rudge Multi Combination, Henderson Sidecar; perfect order.—William Blanc, Portarlington. 15 D

HARLEY Davidson, 7/9 h.p., 1921, as new; quick Sale.—Heskit Motors, Molesworth place. 16 E

HUMBER Motor Cycles, free of import duty; 4¼ h.p. Twin Sports £39; 4¼ h.p. Twin Touring £99.—Save the tax, buy now from Wayte Bros., Ltd., Lemon street, off Grafton street. 12 17

INDIAN Combination, 1921, 7/9, perfect order, many extras; £85; any trial given.—M 1774, this office. 14 D

JACK Healy, of Cork—A.J.S., Norton, Velocette; distributing Agent; limited number in stock, free of duty. Write, wire, or 'phone your requirements. 16 9

LATE 1916 "Sun," 6 h.p. Jap engine, coachbuilt Sidecar, spares; no reasonable offer refused; owner going away. Also 6 volt 60 amp. Accumulator, cheap. Address "Z 630, Motor Cycle," this office. 17 D

MATCHLESS 7-9 Combination, in perfect order, full set of tools, screen, spare wheel, speedometer, and electric light; owner buying car; seen by appointment.—N 29, this office. 17 E

THE Duty of Motor Bicycle Buyers is to get a "Rudge," which is the best and latest in Motor Bicycle practice. The book we send you explains all. Write for particulars, or call at the "Bicycle Shop":—Rudge-Whitworth, Ltd., 1 Stephen's Green. 19 9

VELOCETTE, James, Agents' duty free while stocks last; also a few good Secondhands.—Henshl, Molesworth place. 16 E

2¾ JAP engined 1921 Lightweight, 2 speed, perfect condition.—Prompt Agency, 6 Nassau st. 17 E

7-9 INDIAN Combination for Sale; perfect order; any trial.—M 1896, this office. 16 E

1922 4¼ SUNBEAM Combination, scarcely soiled; a bargain; must Sell by Saturday. Seen 5-7, any evening, 104 Lower Clanbrassil street. 15 D

WANTED

3½ NORTON Wanted immediately; state full particulars and where seen.—M 1885, this office. 16 E

WANTED, Combination, recent model, Norton, Triumph, or B.S.A. preferred. Full particulars to N 44, this office. 17 F

LORRIES, VANS: MOTOR AND STEAM HAULAGE.

FOR Sale, Thornycroft (1920) 2 Ton Lorry, flat platform body; used city traffic only; buying larger vehicle.—N 32, this office. 17 F

LORRIES, 1 to 4 ton, Thornycroft, Albion, A.E.C., Crossley, Garford, from Stock.—Thomas Thompson and Son, Ltd., 19 Lower Abbey st., Dublin. 8 13

NEW type Garford Demonstration Chassis, fitted with lorry body and cab; carry up to two tons; equal to new; £350; Charabanc Body suit same, 20 seater, £285.—Callow's, 44 Westland row. 17 E

ACCESSORIES, TYRES, ETC.

SPARKING Plugs—New Sphinx ½ inch for American Cars and Lorries; 1/3 each.—Thompson, 19 Lower Abbey st., Dublin. 16 E

BICYCLES.

"A1." BE PREPARED.
National Bicycle Week, May 28th to June 2nd. Purchase one of Wayte's Wheels. Machines to suit all weights and pockets. Inspection invited.—Wayte Bros., Ltd., Lemon st., off Grafton st. T

B.S.A. Bicycle (Gent's) for Sale; 3 speed gear, gear case, Brooks saddle, back pedal brake; splendid condition. Apply 14 Upper Ormond quay.

CROSSFRAME "Raleigh," never used, £14 10/-, immediate purchaser (gentleman deceased).—M 1965, this office. 16 E

HUMBERS, from £7 7/-; Raleighs, from £8 10/-; extraordinary value.—Price Brothers, Chatham street (immediately off Grafton street). 12 10

LADY has little Girl's beautiful Bicycle for Sale; suit age 6 to 13. Also Boy's Raleigh; both little used. Apply M 1918, this office.

LADY'S Bicycle for Sale; equal to new.—Murray, Shankill Castle, Shankill, Dublin.

RIDE a Bicycle and enjoy the country. Let it be a "Rudge" Aero Special. Ladies' and Gentlemen's all one price, £9 17/6 cash. Ask for catalogue, post free. Inspection invited. All models on view:—Rudge-Whitworth, Ltd., 1 Stephen's Green. 19 9

WANTED

TWO Bicycles (lady's and gentleman's) Wanted; state make, price, particulars.—M 1700, this office. 13 O

CHAUFFEURS, MECHANICS.

WANTED.

WANTED, for North County Dublin, experienced Chauffeur; help in garden; R.C.; married, no family; gate lodge; state wages; send copies. Address "Z 647, Chauffeur," this office.

DISENGAGED.

A MOTOR Driver seeks situation, lorry or car; eight years' experience; satisfactory references.—M 1800, this office. 16 O

CHAUFFEUR disengaged; married; any car, overhauls, repairs; private or commercial; highest references. Address "Z 614, Chauffeur," this office. 16 E

CHAUFFEURS, MECHANICS, CONTINUED.

DISENGAGED.

CHAUFFEUR; six years' experience; any car; highest references.—M 1865, this office. 16 E

CHAUFFEUR (Ford), experienced, T.T., desires situation; state terms, indoor. Address "Z 609, Chauffeur," this office. 16 O

CHAUFFEUR, experienced; understands all repairs; run electric light plant; Protestant.—Lodge, Aughrim, Ballinasloe. 17 D

FORD Driver seeks employment, private or hackney; Co. Wicklow preferred; highest reference.—James Canavan, Avoca, Co. Wicklow.

MOTOR Mechanic seeks employment city garage; 10 years' experience; references. Reply M 1975, this office. 17 F

GREAT CARE IS TAKEN THAT ADVERTISEMENTS IN ALL PARTS OF THIS PAPER APPEAR CORRECTLY; BUT NO LIABILITY IS UNDERTAKEN FOR ANY ERROR IN OR OMISSION OF ANY ADVERTISEMENT, AND THE PROPRIETORS RESERVE THE RIGHT TO OMIT OR ALTER ANY ADVERTISEMENT, NO MATTER WHEN OR BY WHOM ACCEPTED.

SCALE OF CHARGES FOR SMALL CLASSIFIED ADVERTISEMENTS.

12 words or under 1/-
• Every succeeding word One Penny.
4 consecutive insertions FOR price of 3
(This concession does not apply to advertisements set in display form, or placed contrary to our classification.)

Advertisements not prepaid are charged at a minimum of 3/- per insertion.
Box Office address counts as three words if replies are to be called for, or, if they are to be sent by post, as four words.
Publication of these advertisements is not guaranteed on any particular day.
(TRADE AND "MATRIMONIAL" ADVERTISEMENTS IN THESE COLUMNS 1/- PER LINE.)

SITUATIONS VACANT.
ORIGINAL testimonials should not be enclosed with replies to advertisements.
(3/3/'23.)

IRISH TIMES, LTD.,
WESTMORELAND STREET, DUBLIN.
Telephone—Nos. 5036, 5037.

BRANCH OFFICES—
BELFAST—108 Royal Avenue ....'Phone 1727.
CORK—33 Marlborough Street.......'Phone 655.
LONDON—59 Fleet Street, E.C. 4....Central 4550.
MANCHESTER—32 Victoria Street.... City 3084.
GLASGOW—54 Gordon Street ....Central 54.

LOST AND FOUND.

FOUND, handsome Rosary in Dublin.—M 1923, this office.

LOST, some months ago, a pair of large Emerald and Diamond Ear-rings; a substantial reward will be given for information leading to their discovery. Apply West and Son, Grafton House, Dublin. 13 O

LOST, Dark Leather Lady's Handbag, containing letters, driving licence, money, and stamps.—Leonard, "St. Kevin's," Dartry road. 16 O

LOST in city, April 5th, Plain Brooch; reward.—M 1834, this office. 15 E

LOST, Gold Football Medal, on Midland Railway; reward.—M 1842, this office. 16 C

SITUATIONS VACANT.

ACCOUNTANT Wanted to keep accounts by contract. Replies to state experience to M 1819, this office. 16 E

BUILDER'S Foreman required (Joiner for choice); give references and wages. Address "Z 538, Foreman," this office. 13 O

COSTUME Saleswoman Wanted. Apply personally, Metcalfe's, South George's street. 13 O

CLERK Wanted, Junior; must have experience in shipping company's office; state salary expected, and enclose copies references.—M 1752, this office. 14 D

DRAPERY—Wanted, Junior Assistant for Boots and Outfitting Department (Methodist preferred) for country town. Apply, giving references and stating salary expected, "Z 555, Drapery," this office. 13 O

DEMOBILISED Soldiers and Beginners—Your living guaranteed. Start your own Drapery Business; little capital required. Write for catalogue and advice.—H. Levaine, Dept. O, 143 Houndsditch, London, E. 1. X

ELECTRICAL Engineering—Apprentice required by the Greystones Electric Light and Power Co., Ltd.; small fee required; splendid opportunities for experience. Apply, stating age and references, to Raymond F. Fry, A.M.I.E.E., Greystones, Co. Wicklow. 16 E

SITUATIONS CONTINUED

ELECTRICAL Engineering Intensive Course, 6 months; good appointments. Apply Secretary, Atlantic College, 45/47 Henry street, Dublin. 8 10

FITTER Wanted, one used to fine work; state experience; well up Improver might suit.—M 1967, this office. 17 D

JUNIOR Salesman Wanted, Boot Department (Protestant); state age, experience, salary (indoor); enclose copies references. Address "Z 604, Junior," this office 16 E

LADY, young, reliable, Wanted, take out girl 8 years, 2-6 week days, May and June; Rathfarnham.—R O 1437, Irish Times Branch Office, Rathmines.

MANTLES—Wanted, young Lady, Protestant, of experience, for the Mantle Department; state salary and send references. Address "Z 558, Mantles," this office. 13 O

MILLINER—Wanted, good Milliner and Saleswoman, one capable of serving through, for country town, Co. Wexford; Protestant. Apply, stating salary expected (outdoor) and enclosing copies of references (dated), "Z 554, Milliner," this office. 13 O

MANSFIELD Sisters, Wicklow street, require experienced Workers to Millinery Workroom. 14 D

MILLINER and Saleswoman (Protestant) Wanted at once, for country town; South; state salary and reference. Address "Z 582, Milliner," this office. 15 D

NURSERY Governess or Mother's Help, 2 children, housework; knowledge cooking; salary £25.—Byrn, Rectory, Kilternan. 16 O

POST Office—Youths required to train in the Gell and Baudot systems. Apply Secretary, Atlantic College, 46 Henry street, Dublin. 8 10

PENSIONER Wanted to take care vacant place, Blackrock district; free cottage, £1 a week. Reply, giving references. M 1695, this office.

REQUIRED at once, smart Junior Salesman for Boot Department; send copies of references and salary required (indoor). Address "Z 548, Salesman," this office. 8 14

ST. Andrew's Kindergarten, Blackrock—The Committee invite applications for the position of Headmistress of the above Preparatory School. Applications, accompanied by copies of testimonials, should be forwarded at once to the Rev. J. Snowdon, B.A., B.D., The Manse, Mount Merrion avenue, Blackrock, from whom further particulars may be obtained. 13 O

SHIPPING Clerk Wanted; applicants to state age experience, and salary expected. Apply M 1825, this office. 16 E

THE South of Ireland School of Motoring, Clonmel; officially appointed by Irish Automobile Club—The indispensable institute for motorists. Special facilities for training Men as Chauffeurs. Employment Bureau; lowest fees; first class accommodation. Call or write for prospectus. X

WIRELESS Special Course, 3 months. Apply Secretary, Atlantic College, 45/47 Henry street, Dublin. 8 10

WANTED, Companion Help, bright, educated Lady, capable of looking after housekeeping and baby 2½ months; Protestant preferred; comfortable home; maid kept; send full particulars, stating salary. Address "Z 531, Companion," this office. 13 O

WANTED for country district, general working Carpenter, with knowledge of modern sawmilling machinery and able to convert home grown timber to best advantage on a commercial scale; state experience and wages asked. Address "Z 542, Carpenter," this office. 13 O

WANTED for country, a competent Bookkeeper and Shorthand Typist (Lady), well up in office routine; state experience and salary asked. Address "Z 541, Bookkeeper," this office. 13 O

WANTED, refined Protestant, take charge child, aged three, assist housework; experienced; good salary; South suburbs.—M 1860, this office. 16 E

WANTED immediately, young Lady, with good experience as Charge and Buyer of Mantles and Costume Department; send copies of references, full particulars, and salary required (indoor). Address "Z 549, Lady," this office. 8 14

WANTED for city house, respectable Boy, Apprentice to Hardware.—M 1735, this office. 14 D

WANTED, young Lady, Protestant, for General Drapery and Millinery; send reference, and state salary; indoor. Apply to S. J. Gillimor and Son, Dromahair, Co. Leitrim. 15 X

WANTED, strong Useful Help, I.C., country (Clare); all duties; plain cooking; man kept; two in family; good salary.—M 1986, this office. 16 O

WANTED, Mother's Help, Protestant, for vicarage near London; one having sister or friend preferred; the pair to do entire work of house; £50 each yearly. Reply Willan, Highfield, N. C. road, Dublin.

Doesn't a Morris-Cowley 11.9 Car, with starter, look as good as £299 in the bank?
Money is so perishable since paper notes came in, and the Morris Car is so imperishable. And it's a short life anyhow.
Put a little Ozone on your Troubles!
SOLE MORRIS CAR AGENTS:—
G. A. BRITTAIN, LTD., HATCH ST., DUBLIN.
2 M

Will you take a run in the "Essex" Car?
You incur no obligation, and will not be pressed to buy.
Rather than tell you how good the "Essex" Cars are, we invite you to take a trial run in order that you may be personally convinced.
Coach, £460. Cabriolet, £440. Tourer, £395.
Plus Carriage.
THE DUBLIN MOTOR CO., LTD.,
25 STEPHEN'S GREEN.

SITUATIONS CONTINUED.

WANTED, Lady to make Child's Smocks, moderate; Kingstown district. Address "Z 636, Dress," this office.

WANTED immediately, qualified Shorthand Typist. Reply, stating reference and experience, N 13, this office.

WANTED, young Man as Assistant for Hosiery Department; must know his business; state salary and references.—Cahill, Talbot st. 17 F

WANTED, Protestant Mother's Help; all duties; nurse kept.—Lisbury, Greystones. 17 D

WANTED, a Working Foreman Canvasser for Window Cleaning Business of experience; salary and commission. Apply N 47, this office. 17 D

WANTED, Typist; well educated; applications in writing; state experience and salary expected. Donnelly, Ltd., Bacon Curers, Dublin.

YOUTH Wanted for city warehouse, messages and generally useful; wages 15/-; state age, copy reference.—M 1971, this office. 17 D

MONEY, PARTNERSHIPS, ETC.

A LOAN £2,000 required, five years; 6½ per cent.; security, valuable property; one hour per rail from Dublin. Address "Z 645, Loan," this office. 17 F

INSURANCE Book for Sale in old Friendly Society; debt £15 industrial, £7 10/- middle class; £300; owner going abroad.—M 1730, this office. 14 D

LOANS—The Commercial Union Loan and Discount Co., Ltd., 57 Middle Abbey street, Dublin, grant Loans. Apply the Manager. 25 18

LOAN £50 or £100 required, repayable £10 a month; 7 per cent. interest; excellent security besides.—M 1927, this office.

OCCUPATION in nice, very successful Business offered Lady or Gentleman bringing in £300; good salary; substantial interest; chartered accountants' references. Address "Z 612, Business," this office. 16 E

HOTELS AND RESTAURANTS. OFFICIALS, SERVANTS, ETC.

POSITIONS VACANT.

EXPERIENCED Housemaid Required immediately; also Kitchenmaid. Apply, with references, Prince Wales' Hotel, Athlone. 15 D

EXPERIENCED Laundress required (indoor); good washer. Apply Wicklow Hotel, Dublin. 16 O

PANTRY Boy Required immediately. Apply, with references, Prince Wales' Hotel, Athlone. 15 D

THOROUGHLY competent Manageress required for the season for a large Seaside Hotel in Northern Ireland; catering principally for day excursion parties. Apply, stating experience, wages required, with copies of references, "Z 628, Manageress," this office. 17 E

WANTED, good General or Betweenmaid. Apply Royal Hibernian Hotel, Dawson street. 16 O

WANTED, Diningroom Superintendent; able to assist in office. Apply, with full particulars, to St. Andrew's Hotel, Exchequer street.

EMPLOYMENT WANTED.

A FIRST Class Hotel or Restaurant Cook disengaged. Seen Irish Times Registry Office.

ASSISTANT Bookkeeper (Lady) disengaged; hotel preferred; some experience.—N 23, this office.

AT Kennedy's, over Purcell's, 68 Sackville st., Hotel Staffs, men, women; recommended.

FIRST class Parlourmaid wishes situation as Waitress; outdoor; highly recommended.—M 1970, this office.

HOTELS—Porter, Singlehanded or Head; English and Irish experiences; recommended.—M 1719, this office. 14 D

HOTEL Cook (female), reliable, good all round, disengaged; used to carving and catering; long experience.—M 1804, this office. 16 O

YOUNG Girl (24) wishes situation Hotel Housemaid or Waitress; highest references; Dun Laoghaire preferred. Address "Z 590, Waitress," this office.

YOUNG Housemaid, hotel or club; satisfactory papers; well recommended.—M 1907, this office.

YOUNG Housemaid, hotel, club, or business house; well recommended.—M 1908, this office.

YOUNG Lady wishes to be trained as Waitress in Hotel; highly recommended. Address "Z 624, Waitress," this office.

YOUNG Girl wishes situation as Washer Up in restaurant; can help at tables or any daily work.—M 1962, this office.

REPRESENTATIVES WANTED.

AGENT required for old established Firm of Composition Flooring Manufacturers; connection with architects essential.—"V 83," c/o W. H. Smith and Son, Advertising Agents, Blackfriars, Manchester. 13 O

AGENT required for old established Firm of Stationers, Printers, Paper and Twine Merchants, to work Kildare, Kilkenny, Carlow, and Leix districts. Apply, stating age, experience, and business connection, M 1780, this office. 14 D

LEADING Oporto House Requires an Agent in Dublin, Calling on Wholesale Wine Firms; good connection essential. Address, giving particulars of present agencies, etc., to "Z 550, Agent," this office. 13 O

TRAVELLER—Wanted for Drapery Trade, a good Traveller for North West and Northern Midlands. Apply, with reference, stating salary, "Z 558, Traveller," this office. 13 O

LEGAL APPOINTMENTS.

FOR Sale, long established Solicitor's Business, in full swing, in good town in Southern Ireland; excellent connections.—Box No. 947, Irish Times Branch Office, Belfast. 12 X

SOLICITOR desires to hear of opening in Dublin Firm; good prospects essential; or meet another, view setting up in Partnership.—M 1655, this office. 13 O

SOLICITOR'S Assistant, experienced costs drawer, thorough knowledge land agency, bookkeeping (Kain's), court work, general practice, desires engagement.—N 35, this office.

WANTED, for Country Solicitor's Office (South), thoroughly competent Clerk. Address, stating salary and references, to "Z 546, Clerk," this office. 13 O

WELL educated young Man desires vacancy in Solicitor's, or any office; more to gain experience than salary; any part of Ireland. Address Box No 994, Irish Times Branch Office, Belfast. 17 D

MEDICAL APPOINTMENTS.

APPRENTICE Required, Dublin Medical Hall; outdoor; fee required; male.—M 1633, this office. 13 C

APPRENTICE, Male (outdoor), city Pharmacy; fee to be returned.—M 1760, this office. 16 E

CHEMIST'S Assistant, shortly disengaged, desires position in city; highest references. Address "Z 475, Assistant," this office. 11 O

CHEMIST, steady, E.C., Wanted immediately for country town. Address "Z 580, Chemist," this office. 15 D

CITY Chemist requires Assistant; live man, good window dresser, counter hand and dispenser.—M 1930, this office.

CITY Pharmacy has a vacancy for Apprentice; outdoor; fee.—M 1899, this office.

COMPETENT and energetic qualified Assistant Wanted in Dublin; must be able to take temporary charge; salary and commission to suitable man; state experience, salary, etc., and send copies testimonials. Address "Z 640, Assistant," this office. 17 F

EXPERIENCED Dental Mechanic, in gold, etc. (Registered Dentist), desires position city; moderate salary.—M 1931, this office. 17 F

FOR Sale, Secondhand Surgical Instruments; a useful assortment. On view at Messrs. Smith and Sheppard, Stephen's Green. 10 X

JUNIOR Assistant Required for Southern seaside town; send full details first letter. Address "Z 522, Medical," this office. 13 O

JUNIOR Assistant, disengaged, 5 years' experience, desires position in Dublin or near it; highest references. Address "Z 651, Junior," this office. 17 D

NURSE Attendant would care invalid; I.C.—M 1859, this office. 15 O

NURSE (I.C.) seeks engagement with invalid lady or gentleman; daily or otherwise; satisfactory reference.—E. C., 10 Londonbridge road, Sandymount. 17 F

PHARMACEUTICAL—Qualified Assistant; strict T.T.; excellent references; capable of taking Charge; would do Locum. Address "Z 566, Medical," this office. 14 D

TRAINED Nurse offers comfortable home to elderly lady or gentleman; terms moderate.—R O 1420, Irish Times Branch Office, Rathmines. 15 D

WANTED Immediately, Hospital Trained Protestant Nurse for Babies' Home; educated, Christian, non smoker, total abstainer.—Mrs. Pigott, St. John's, Terenure. 17 D

YOUNG Man Wanted as Apprentice to Pharmacy. Apply Maddon, Chemist, Skibbereen. 15 D

TUITIONS AND SCHOLARSHIPS.

ALL Professional and University Prelims., Oral and Correspondence. Success lists free.—McGUIRE'S COLLEGE, Sackville street, Dublin. T

ART Lanscape Classes forming for May; also Studio Classes, Drawing and Painting.—M 1726, this office. 15 F

ENGLAND—High class Private School—Vacancy for Student, 15 to 17 years; eight guineas per term if willing to help few hours daily with juniors; two sisters or friends who would share duties would be accepted; residential English and Foreign governesses, visiting teachers. Address "Z 585, Student," this office. 16 E

FIRST Lessons Taught; also Typing, Music, Darning, Sewing; terms moderate.—Temple Villa, Blackrock. 13 O

GENTLEMAN (Professor) has vacancies for Pianoforte Pupils; highest results London exams.; two guineas quarterly.—M 1902, this office. 17 F

LEATHER Work and Design—Experienced Teacher willing to give Lessons; moderate.—M 1629, this office. 13 O

LADY Teacher, I.C., Ambleside trained, has vacancies for Pupils; usual P.N.E.U. subjects, music; reasonable terms. Reply 14 Warrington place. 13 O

SHORTHAND, Typewriting, Bookkeeping, etc.—Metropolitan College (Gillespie's), 100 Lower Mount st. 'Phone, 3055. T

SHORTHAND, Typewriting taught half usual time, private tuition.—Murphy, 15 Appian Way. 12 16

SANDYCOVE—Lady, experienced, teach young children or give cooking lessons. Address "Z 645, Lady," this office.

YOUNG Lady (Protestant) desires immediate engagement as Nursery Governess, one child; good needlewoman; or as Mother's Help; highest references; Dublin or suburbs preferred.—N 51, this office.

GOVERNESSES AND TUTORS WANTED.

AGENT FOR GOVERNESSES AND SCHOOLS. Miss Bellingham Todd, 5 Grafton st., Dublin. Advises Parents and Managers. Tel. No. 5258. T

DOMESTICS CONTINUED.

KINDERGARTEN Mistress Wanted immediately in school near Dublin. Address "Z 587, Mistress," this office. 16 E

NURSERY Governess or Mother's Help Wanted; fond of children; youngest 4½; good home. Call, three to seven, Wakefield, Grosvenor road, Rathgar. 16 E

PIANO—Young Lady requires Lessons, own residence, North side; terms.—M 1964, this office.

TEACHER Wanted, Sheeana N.S.; average attendance ten; local aid. Apply Manager, Ballard Rectory, Rathdrum. 17 E

WANTED immediately Substitute for Work Mistress for Castleknock School. Apply to Rev. R. H. Bodel, Mount Hybla, Castleknock. 14 D

WANTED, Lessons in Music for two little girls, Rathgar district; state terms.—M 1824, this office. 15 O

EMPLOYMENT WANTED.

A RESPECTABLE Man seeks situation Stores, Warehouse, or Porter; has lift experience; references satisfactory.—M 1799, this office. 16 O

BOOKKEEPER, D.E.—Experienced R.C. Lady requires post; highest references. Address "Z 563, Bookkeeper," this office. 14 D

COLLECTOR, Canvasser; £1,000 security; energetic, sober; highest references.—M 1787, this office. 14 D

CARPENTER—Repairs to House Property, Greenhouses, Furniture; charges moderate.—15 Donnybrook road. 8 16

DRESSMAKING—Helper seeks work; able to embroider; 5 years' experience.—M 1898, this office. 17 F

DRESSMAKING—Ladies', Children's Frocks, Costumes made, lady's house.—N 1, this office.

ENGINEER, disengaged, can take charge of Motor Boats or Stationary Engines, also Generators, do all repairs; highest references.—M 1536, this office. 12 D

EX-SERGEANT Major, British Army, wants any light occupation; King's certificate discharge.—M 1926, this office. 17 F

GIRL (17) seeks post Junior Shorthand Typist; salary 15/-.—535, Irish Times Branch Office, Blackrock. 16 E

GIRL, leaving school, age 15, wishes to hear vacancy office, Typing.—M 1897, this office. 17 F

GENTLEWOMAN R.C. desires post as Useful Companion; country preferred, not too far from Dublin; knowledge of housekeeping; could help gardening, poultry, secretarial, any post of trust; highest references; small salary.—M 1935, this office. 17 D

GROCERY—Smart young Lady, 2½ years Grocery, Provisions, and Books, open for engagement, good house. Address "Z 654, Grocery," this office. 17 F

GROCERY—A thoroughly capable young man, open for engagement; 14 years' experience; Protestant; T.T., non society; splendid discharges. Apply Box No. 953, Irish Times Branch Office, Belfast. 17 F

IRISH Farmer's Daughter, educated, R.C., age 39, would go as Companion Help; trustworthy. Address "Z 642, Companion Help," this office.

LADY, I.C., some nursing experience, wishes post any capacity; reliable, useful girl; country not objected to; testimonials. Address "Z 556, Lady," this office. 13 O

LADY, Protestant, desires post Useful Companion, near Dublin; small salary.—209, Irish Times Branch Office, Ranelagh. 16 E

LADY seeks position Housekeeper, priest or gentleman, or charge good business house, any capacity; excellent references. Address "Z 633, Housekeeper," this office. 17 F

PENSIONER, 50 years of age, clerical experience, first class recommendations, willing to undertake any class of work requiring care and responsibility; and not afraid of hard work.—M 1995, this office. 16 E

SUPERIOR Girl, 15, wishes to Learn Fancy Grocery and Confectionery Sales. Address "Z 539, Girl," this office. 13 O

SHORTHAND Typist (experienced) disengaged; excellent testimonials.—N 41, this office. 17 F

WIDOW (alone) Wants Caretaking or any place of trust, thoroughly reliable, domesticated; good reference; or would Rent Small Cottage.—McDonnell, 109 Amiens street.

WATCHMAKER—Advanced Improver desires situation in Dublin, Watches, Clocks, and Jewellery, Turn, Pivot, and General Repairs; excellent references.—M 1856, this office. 17 D

YOUNG Man, Protestant, 14 years varied experience Ironmongery, Hardware, Machinery, seeks position as Traveller; highest references.—M 1643, this office. 13 O

YOUNG Man, married, requires situation, Care of Motor and Work in Garden; well recommended; Protestant. Address "Z 547, Man," this office. 13 O

YOUNG Girl, beginner, seeks post Junior, Shorthand, Typist or Clerk; well recommended.—M 1757, this office. 14 D

YOUNG Lady wishes to hear of a vacancy at Cash Desk; highest references.—M 1807, this office. 16 E

YOUNG Man seeks situation of any description; capable carpenter, understands motors, will make himself generally useful; take situation in gentleman's house; excellent references.—M 1841, this office. 16 E

YOUNG Lady desires post as Mother's Help; good needlewoman; fond of children.—M 1866, this office. 16 O

YOUNG Lady, seven years' experience, desires position in Hosiery and Glove Department. Address "Z 638, Lady," this office.

MALE SERVANTS WANTED.

A NICE Cottage (5 apartments) and good wages offered to Man and Wife, energetic and willing; prepared care few cows, pigs and poultry, and look after garden; free milk, wood firing, and vegetables; state wages expected. Particulars of experience and copies of reference to M 1867, this office. 16 O

STABLEMAN Wanted; must be a man of high character and ride well; house for a married man. Apply E. Kennedy, Straffan.

WANTED, General Man, small farm, some tillage, understand milking, ploughing, all farm work, overseer workman, age from 40; Wife care poultry, gate lodge; Daughter employed in house; perquisites, lodge, milk, wood firing, and vegetables; state wages; full particulars, copy reference. Address "Z 561, Man," this office. 14 D

WANTED, a House Man who is able to do good plain cooking. Apply Mrs. Johnson, 11 Montpelier Hill, Dublin. 16 O

YARDMAN—Wanted, an industrious Man: must be a really good milker and feeder; good house. Apply E. Kennedy, Straffan.

STEWARDS AND GARDENERS WANTED.

MARRIED Couple, I.C., Wanted; Man for garden and one cow; Wife housework and cooking; one lady. Send copies and particulars, Miss Welland, Tudor Lodge, Ballybrack. 17 D

WANTED, Gardener, one man job; understand his business thoroughly; live out; state wages, full particulars, copy reference. Address "Z 562, Gardener," this office. 14 D

WANTED, Gardener and General Worker for lodge, suburbs.—N 2, this office. 17 F

MALE SERVANTS DISENGAGED.

BUTLER, Protestant, seeks situation, singlehanded; age 40; highest reference; unmarried. Address "Z 567, Butler," this office. 14 D

DISENGAGED, when suited, a good, experienced General Man, single; gentleman's service, any part.—P. Dwyer, Tenakill, Raheen, Mountrath. 16 E

GROOM General, married, R.C.; work garden, milk, care motor.—Kelly, Dunderry, Navan, Meath. 15 D

GENERAL Man; good plain gardener; married; good milker; recommended.—M 1736, this office. 14 D

LADY recommends ex-Soldier, married, good worker; suitable gate lodge. Address "Z 643, Soldier," this office. 17 F

MARRIED Man, small family, wishes to go Yardman or Herd; good experience; can be highly recommended. Address "Z 596, Man," this office. 16 E

MARRIED Man seeks situation as Ploughman and General Farm Hand; understands all farm machinery; age 33. Address N. Kiernan, Donaghmore, Ashbourne. 16 E

PLOUGH and General Man, disengaged first week of May; Protestant; good references. Address "Z 652, Man," this office. 17 D

STABLE Boy disengaged; care pony and trap, help in garden; well recommended.—Williams, Bahana, Enniskerry. 13 O

YARD General Man; understands farm, garden work; no incumbrance; Wife good Cook.—M 1682, this office. 16 C

YOUNG Man, single, seeks situation; general man, gentleman's place; good plain gardener, stableman; highly recommended.—"Man," c/o Manly, Newmarket, Rathdrum.

STEWARDS AND GARDENERS DISENGAGED.

A GOOD Working Steward thoroughly experienced in all branches of farming; understands Ford cars; wife mind lodge, small dairy and poultry if required; moderate wage; disengaged when suited. Address "Z 595, Steward," this office. 16 E

GARDENER, single, 40; experienced under glass, outdoors.—Barron, Ballynoe, Tallow, Co. Waterford.

GARDENER (Singlehanded), good workman, understands vines, peaches, tomatoes, outdoor fruit, flowers, vegetables; Protestant, single.—Robert Roe, The Cottage, Church avenue, Drumcondra. 16 E

GARDENER, thoroughly experienced all branches; young; married, two children; R.C. Apply Gardener, Seville Lodge, Kilkenny. 16 E

GARDENER, can milk, generally useful, young Man, married, requires situation immediately.—Windsor Employment Bureau, Edenderry.

GARDENER, Protestant (Head Working), or single handed; please state terms. Address "Z 641, Gardener," this office. 17 F

GARDENER seeks situation; practical experience fruit, flowers, vegetables; highly recommended; state particulars.—K 133, Irish Times Office, Kingstown. 17 F

PRACTICAL Gardener, Scotch trained, has two days to spare; terms moderate.—236, Irish Times Branch Office, Ranelagh. 17 F

WORKING Gardener seeks situation; understands all duties; single, R.C.; well recommended; Dublin preferred. Apply M 1870, this office. 16 O

DOMESTICS WANTED.

GIRL Wanted for light housework. Apply 18 Stamer st., South Circular road.

RESPECTABLE, clean Girl required at 24 Wellpark avenue, Whitehall. 17 D

WANTED, a young, respectable country Girl; must be good bread maker and willing to help in shop. Apply 55 Glasthule road, Sandycove. 13 O

WANTED, for suburbs, a respectable, settled Person, desirous of a good home; light cooking and help with children. Reply, with copies references and wages expected, to M 1765, this office. 14 B

WANTED immediately for London, first class Cook, £50; Parlourmaid, £40; Housemaid, £36; must be highly recommended. Apply, in person, Matron, Irish Times Registry Office. 15 D

DOMESTICS CONTINUED.

WANTED, Working Housekeeper, single gentleman, country, West. Address "Z 410, Housekeeper," this office. 14 B

WANTED immediately strong country girl, General Work, farmer's house; washing, plain cooking, baking; accustomed to children; help given; references necessary; wages £22.—Mrs. Dolan, Lark House, Cappagh, Finglas, Co. Dublin. 14 D

WORKING Housekeeper (R.C.) Wanted, country town; good cooking; all duties; long discharges.—M 1674, this office. 16 O

WANTED, a young Girl as Betweenmaid for gentleman's house, South Dublin suburbs.—M 1917, this office.

WANTED, Domestic Help, fond of children; woman Mondays and Fridays; country house; references required; passage paid.—Mrs. E. Pickering, The Outwoods, Leicestershire, England.

WORKING Housekeeper Wanted, superior; three gentlemen, Dublin suburbs; age, full particulars.—N 20, this office.

WANTED, for business house in Co. Meath, a Working Housekeeper; must be thoroughly trustworthy and capable undertaking all household duties. Apply, with references, to "Westmeath Guardian," Mullingar. 17 E

WANTED, young Girl for housework, daily, 8.15 to 12.30.—Mrs. Goodbody, 36 Ulverton road, Dalkey.

WANTED, Protestant Betweenmaid; good wages; training unnecessary.—Mrs. Goodbody, Beechmount, Clara, King's County. 17 F

VACANCIES FOR SERVANTS.
There are many Vacancies in the REGISTRY of the "IRISH TIMES" for all classes of Trained and Untrained Servants. Good wages offered. No fee charged. MATRON can recommend comfortable Homes where Servants can stay while waiting for situations. T

COOKS AND DAIRYMAIDS WANTED.

A GOOD Plain Cook Wanted; Protestant.—Mrs. Stewart Moore, Ballydivity, Dervock, Co. Antrim. 13 C

A YOUNG Cook General Wanted; good cook; good papers; £26-£28.—M 1989, this office. 16 O

CAN any Lady recommend good Singlehanded Cook? Wages £30; betweenmaid kept; five in family; middle of May; Co. Waterford. Address "Z 584, Cook," this office. 15 D

COOK General required, three in family; good wages; settled woman preferred. Apply immediately, Mrs. Clifford, Killina, Robertstown, Co. Kildare. 14 D

COOK Required immediately; good references and experience; Galway. Address "Z 581, Cook," this office. 15 B

COOK General and House Parlourmaid Wanted for South suburbs; clean, agreeable Girls, good workers. Apply, stating age, wages, etc., M 1694, this office.

COOK—Good Plain Cook (Singlehanded) required beginning of May; two in family and nursery; two other maids (Irish) kept; good wages; fare paid.—Mrs. Macdonald, Weycroft, Weybridge, Surrey, England.

GOOD Cook General required 1st May, Ailesbury road; two in family; two servants kept; some washing. Apply, before 12 o'clock or after 5, at 63 Pembroke road.

GOOD plain, middleaged Cook General; Protestant; two servants kept; quiet place; one in family.—Hon. K. Ward, Moorings, Menai Bridge. 12 X

REQUIRED immediately, Cook; wages £30 a year. Apply Oulton, Clontarf Castle. 16 E

WANTED for Blackrock, young Cook General; good plain cooking; no washing, wages £24.—M 1615, this office. 13 C

WANTED immediately, good Cook General, R.C.; must understand duties; state wages expected, send copies.—Mrs. Paul Brown, Carlow. 13 D

WANTED, Cook General, small house and family; country girl preferred; good wages to suitable and efficient person. Apply, with copies of references, to MacDermot, 5 Carlisle terrace, Malahide. 16 O

WANTED, steady Protestant Woman as Plain Cook; some housework; small family; quiet country place, Cavan. Address "Z 617, Woman," this office. 17 D

YOUNG respectable Cook General required immediately, Co. Kildare; small dairy; two other maids; send references.—Windsor Employment Bureau, Edenderry.

GENERALS WANTED.

A YOUNG General Wanted; good wages and outings. Apply Quinn's Agency, Ranelagh. 16 O

GENERAL Wanted for Kingstown; plain cooking; two in family; good wages, good outings.—M 1771, this office. 14 D

GOOD General Wanted for country house; must be early riser, R.C.; small family; another maid kept. Apply, with reference, stating age and wages, Mrs. Osborne, Craddoxtown House, Naas. 16 E

WANTED, Protestant General, doctor's house, Wales; two in family.—M 1593, this office. 13 O

WANTED, young General; good cook; two in family; small convenient house. Apply, with copies, stating age and wages, Mrs. Frank Tuthill, Moygaddy, Maynooth. 13 O

WANTED, young General; good plain cook; must have good references; small family. Apply 59 Upper Beechwood avenue, Ranelagh, before 2 or after 4 p.m. 14 D

WANTED, good, steady General for Terenure; also refined Person for children, daily, knowledge of needlework; wages £18-£20 and £14; well recommended.—R O 1418, Irish Times Branch Office, Rathmines. 12 O

WANTED immediately Protestant General for small family; strong; early riser; plain cook, laundress; good references required. Apply, after 5 o'clock, 35 Brighton square, Rathgar. 16 E

WANTED, experienced, trustworthy General, two in family; send references, state wages and details.—Mrs. Dodd, National Bank, Newcastle West, Limerick.

WANTED, willing General, plain cook and laundress, for Irish family, country, near London; small family. Address "Z 623, General," this office.

WANTED at once, superior General for Waterloo road; must be good cook and well recommended.—N 40, Irish Times Branch Office, Baggot street Bridge.

WANTED for small flat in London, thoroughly experienced General; able to do plain cooking and small washing; four in family; £36. Write or call, 64 Palmerston road, Rathmines.

HOUSE AND PARLOURMAIDS WANTED.

HOUSEMAID—Second Required, May 10th; wages £20; good references necessary; Irish maids kept. Lady Fry, Government House, Isle of Man. 13 E

HOUSEMAID or Under Housemaid Wanted (Protestant).—Mrs. Stewart Moore, Ballydivity, Dervock, Co. Antrim. 15 D

HOUSE Parlourmaid (Protestant) Wanted.—Mrs. Stewart Moore, Ballydivity, Dervock, Co. Antrim. 13 C

HOUSE Parlourmaid under butler, Wanted for England; comfortable home; state wages; good recommendation essential.—Storey, Old Court, Berrynarbor, Devon. 15 D

HOUSE Parlourmaid Wanted, £28; also Betweenmaid, £12-£20; R.C.'s; well recommended.—Morgan, Crossogue, Thurles. 16 E

HOUSE Parlourmaid Wanted, Bray, three in family; wages £30 year; house centre town. Apply Mrs. Sullivan, Novara House, Bray. 11 E

WANTED, end of month, experienced Parlourmaid; four maids and man for boots and knives kept. Send references, state age and wages expected, to Mrs. J. Alexander, Milford, Co. Carlow. 11 C

WANTED, an experienced Housemaid, R.C., who can help parlourmaid; good wages and uniform; North of Ireland. Address "Z 521, Housemaid," this office. 9 C

WANTED, experienced, singlehanded Housemaid, to wait on lady and take entire charge linen; good needlewoman essential; wages £30.—Mrs. Boyce, Bannow, Co. Wexford. 16 E

WANTED, Single Housemaid (with help) for Meath; wages £30; experienced; well recommended; needlewoman; 1st May. Address "Z 637, Housemaid," this office. 17 D

WANTED, young House Parlourmaid, equal of two; send copies.—Mrs. Swifte, Swiftsheath, Kilkenny. 17 F

WANTED immediately, experienced House Parlourmaid, R.C., quiet country place; £30. Apply, with reference, to Mrs. de Stacpoole, Tobertynan, Enfield, Co. Meath. 17 E

NURSES WANTED.

AGENT for NURSES, MAIDS, and ATTENDANTS. Miss Bellingham Todd, 5 Grafton st., Dublin. Interviews daily. Tel. No. 5258. T

NURSE (Protestant)—Lady living at Bray requires first class Nurse, three children; good wages; help given.—M 1977, this office. 15 F

WANTED, superior young R.C. Nurse to take charge of two little girls, 3 years and 15 months; must be well recommended. Apply O'Kelly, Rosney House, Glenageary. 13 O

WANTED, experienced Nurse, take charge infant 3 months. Reply, with references, Turner, 11 Princes' street, Tralee. 15 D

WANTED, refined, experienced, well trained Nurse Housemaid, one child, aged three; salary £30; Protestant; suburbs.—M 1851, this office. 16 E

WANTED, young Protestant Gentlewoman, experienced with children, take entire charge boy of 7; no teaching required; must be good needlewoman; send copies.—Mrs. Harold Goodbody, Kilcoursey, Clara, King's County. 17 F

WANTED, Protestant Gentlewoman, care two small children, help in house.—Mrs. Townshend, Abbeycrach, Ballinasloe. 17 D

KITCHEN, LAUNDRY, ETC., WANTED.

LAUNDRESS Wanted, Co. Limerick; well trained; one able to care poultry preferred. Address "Z 583, Laundress," this office. 15 D

WANTED, strong girl as Kitchenmaid; state terms.—Mrs. Gleeson, Tinarana, Killaloe, Clare. 17 F

DOMESTICS DISENGAGED.

AT Kennedy's, over Purcell's, 68 Sackville st., good Servants, all capacities; I.C.'s, R.C.'s.

EXPERIENCED Lady's Maid disengaged; good dressmaker; Protestant.—M 1742, this office. 14 D

EXPERIENCED Lady's Maid, go Useful or Sewingmaid, age 30, disengaged.—M 1932, this office.

HIGHLY recommended Daily Worker wishes employment, North side; morning work.—N 57, this office.

PROTESTANT Charwoman wants cleanings; scrub, wash; recommended.—281, Irish Times Branch Office, Baggot st. Bridge.

RESPECTABLE Woman wants Daily Work or Office Cleaning; recommended.—M 1888, this office. 16 O

WORKING Housekeeper or General, business gentleman; good cook; highly recommended.—N 46, this office.

YOUNG Girl wishes Daily Work; Monkstown preferred. Apply Malone's Newsagency, Monkstown. 16 E

4 MESPIL Cottages—Working Housekeeper disengaged; highest references; Protestant.—N 59, this office.

SERVANTS' REGISTRY
31 WESTMORELAND STREET, DUBLIN.
Hours: 10 a.m. to 4 p.m. for Servants. 11 a.m. to 4 p.m. for Ladies.
Saturdays, 10 a.m. to 1 p.m.

COOKS AND DAIRYMAIDS DISENGAGED.

COOK General; good plain cook; understands dairy and fowl; highly recommended.—M 1588, this office. 13 O

COOK (Protestant), would go England with Irish lady.—M 1975, this office.

COOK General; good cook; Kingstown or Monkstown. 279, Irish Times Branch Office, Baggot st. Bridge.

COOK General disengaged; age 40; R.C.; would go to England.—Gohery, Registry, Galway.

EXCELLENT Cook Housekeeper disengaged; highest reference; Protestant. Address "Z 597, Cook," this office. 16 E

EXPERIENCED Cook General, young and active; good references. Apply 49 Lower Leeson street.

GOOD, active Cook, or Housekeeper few gentlemen; highest references.—M 1905, this office.

GOOD Plain Cook and Laundress; take country place; R.C.; excellent breadmaker; best references; steady person.—R O 1440, Irish Times Branch Office, Rathmines.

LADY recommends good Cook with help; disengaged May. Address "Z 622, Cook," this office.

TWO Sisters require situations, Cook General, House Parlourmaid; good discharges.—Windsor Employment Bureau, Edenderry.

2 SISTERS (R.C.), as Cook and House Parlourmaid, wish positions as above in priest's house or lay professional gentleman; can be well recommended.—M 1828, this office. 16 E

GENERALS DISENGAGED.

A GENERAL; steady; plain cooking; private family; good references.—M 1904, this office.

GOOD General, small family; suburbs or country place.—M 1913, this office.

GENERAL, plain cooking; outdoor; North side; good papers; recommended.—N 26, this office.

GENERAL, plain cooking, small washing; small family; well recommended.—N 25, this office.

GENERALS (two), to train; country girls; recommended.—Mrs. Griffin, Registry Office, 40 Donnybrook.

GENERAL or Housemaid, small family; good papers; well recommended. Address "Z 625, Maid," this office.

GENERAL or Working Housekeeper wishes situation; disengaged May 1st.—258, Irish Times Branch Office, Ranelagh. 17 D

DOMESTICS CONTINUED.

RESPECTABLE country Girl wishes situation as General in small family, no children; can be highly recommended. Address H.D., Heathfield, Greystones, Co. Wicklow. 16 E

TWO Sisters seek places together; one General, other Children's Maid (to train); city or suburbs; good references.—M 1912, this office. 17 D

YOUNG General; good plain cook and laundress; city; long papers.—M 1590, this office. 13 C

YOUNG Girl wishes a situation as General in small family; can be well recommended. Address "Z 632, General," this office.

YOUNG General, plain cooking, small washing; city; well recommended.—M 1914, this office.

YOUNG General, small family; city, suburbs; good papers.—M 1909, this office.

YOUNG Girl wishes situation as General in small private family; can be well recommended; Galway preferred. Address "Z 621, General," this office. 17 F

HOUSE AND PARLOURMAIDS DISENGAGED.

A YOUNG House Parlourmaid, disengaged 1st May; Rathgar vicinity preferred; long references.—M 1679, this office. 13 C

HOUSEMAID or Mother's Help—A Lady would like to recommend a respectable Girl, of good appearance and address, for temporary position as above.—M 1866, this office. 16 O

HOUSEMAID, R.C., seeks situation; highly recommended; or would go House Parlourmaid in small family. Address "Z 639, Housemaid," this office.

HOUSEMAID or House Parlourmaid in small family; city, suburbs.—M 1903, this office.

HOUSE Parlourmaid, shortly disengaged; good papers; highly recommended.—R O 1438, Irish Times Branch Office, Rathmines.

RESPECTABLE young Girl desires training as Housemaid; good appearance; good reference.—N 24, this office. 17 F

SERVANT Girl would take work as Housemaid; can do plain cooking.—M 1969, this office.

YOUNG General desires situation as Housemaid, city; well recommended.—M 1911, this office.

YOUNG Housemaid, disengaged; city preferred; good references; Protestant.—M 1906, this office.

NURSES DISENGAGED.

CHILDREN'S Nurse or Nursery Governess; city, suburbs.—M 1915, this office.

CAPABLE, experienced Woman, R.C., wishes post Infant's Nurse; excellent references.—69, Wilde's Office, Bray. 17 D

EXPERIENCED Nurse (Catholic), take baby from month; recommended by present mistress.—280, Irish Times Branch Office, Baggot st. Bridge.

NURSE or Nurse Housemaid disengaged; well recommended.—286, Irish Times Branch Office, Baggot st. Bridge.

YOUNG Girl wishes to be trained as Children's Maid or Nurserymaid; good knowledge of housework; recommended.—Finnerty, 5 Leinster Cottage, Maynooth. 14 D

YOUNG Girl desires training as Children's Maid; good references.—M 1910, this office.

SPECIFIC ARTICLES.

AT KELLY'S, 48 FLEET STREET. Engagement Rings—A magnificent selection of Secondhand Single Stones, Two, Three, Five Stone Gipsy, Marquise, and Cluster Rings, set with Diamonds, Emeralds, Rubies, Sapphires, and Pearls, etc., of the finest quality, brilliancy, and colour. T

AT Kelly's, 48 Fleet street—Diamond Rings of finest quality on Sale. 13 O

AT Kelly's, 48 Fleet street—Wrist Watches, Bangles, Brooches on Sale. 13 O

AT Kelly's, 48 Fleet street—Silver Plate, Tea Sets, Toilet Sets, Canteens, etc., at half cost price. 13 O

ALL Travelling Goods, Bags, Suit Cases, Trunks, Straps, Holdalls, Fishing Sundries, Golf, Footballs. William A. Moore, 7 Aston's quay, Dublin. 17 X

BILLIARD Table (full size), set cues, pool marker, set balls.—South Hill, Blackrock.

CARPET, nine feet; portable Cooker, with utensils, 50/- each.—N 50, this office. 17 F

EMPTY Oil Barrels for Sale, 40 gallons capacity; 5/- each.—F. O'Connor, D'Olier st., Dublin. 8 18

FIREPROOF Safes, Milner's and other makes, New and Secondhand; reduced prices.—White and Co., Johnston's Court, Grafton st. 16 E

FOR Sale, Singer Machine, for making Rick Covers, etc.; movable 20ft. table, type & K.S., complete; as new, never once used. Apply N 59, this office.

FOR Sale, Electric Fittings for 17 lights.—Thornbury, Booley Park road.

GARDEN Roller for Sale, water ballast, suit lawn or tennis ground, £6. Seen 24 Palmerston road.

HANDSOME Desk (French) for Sale.—O'Connor, Orcon, Sandycove.

MOTOR Car Packing Cases, 11ft. x 7ft. x 4ft., for Sale. Seen Cumming and Dillon, 4 Lower Abbey st., Dublin. 13 O

MANUFACTURER'S Agent has for Sale job lots Napkins, Damask Cloths, Dress Linens, and Handkerchiefs; all good seconds.—C. Simpson, 22 Melrose st., Belfast. 15 D

MERLIN Self-Propelling Chair. Seen up to 5 p.m., 10 Gilford road, Sandymount. 17 D

NICE Garden Seat, iron frame, perfect, 25/. Apply Aidenwood, Garville avenue, Rathgar.

PENNSYLVANIA Lawn Mower, 14 inch, splendid machine, perfect.—Shaw, 13 Stephen st. 13 O

PAPER Blinds, best quality; Spring Rollers and Fittings. Send for list, Staveley's Stores, 137 Parnell st., Dublin. 16 14

RAILWAY Lost Property—300 Umbrellas from 3/6, Suit Cases from 5/6, Overcoats from 5/-, Attache Cases from 1/6, Woollen Blankets from 2/6, postage 9d. extra.—W. Cullen, Agent, over Sackville Picture House. 20 T

SALE, Wicker Bath Chair, large size, perfect condition; no reasonable offer refused.—M 1829, this office. 16 O

STAMPS—Kamerun (Cameroon), 10 Pennies surcharged in Black (error) G.E.F. 1d., unused, very rare, splendid condition; what offers? Address "Z 618, Stamps," this office. 17 D

STAMPS—Collection 1,250 different, in Album, £1.—"Stamps," Irish Times Branch Office, Dun Laoghaire.

TYPEWRITERS from £8, Underwoods, Oliver, etc.—Norman Works, 5 Upper Ormond quay. 12 8

TYPEWRITER, foolscap size, as new, guaranteed; £7. Apply 113 Upper Leeson st.

ARTICLES CONTINUED.

TYPEWRITER Repairs to all Machines done at reasonable charges and satisfaction guaranteed; Typewriters Hired and Copying Work Executed. Try us—Dublin Typewriter Company, 3 South Frederick street; telephone, 1998.

VERY large Black Marble Clock, suitable presentation, £10.—4 Brighton Buildings, Rathgar.

WIRE Netting, Extending Wood Trellis, Garden Canes and Stakes, reduced prices.—Staveley's Stores, 137 Parnell st. 16 14

SPECIFIC ARTICLES WANTED.

ANTIQUE Silver Cups, Candlesticks, Salvers, Sugar Bowls, etc.; also Diamond Ornaments, Precious Stones, and Old Gold; highest prices given.—West and Son, Grafton House, Grafton street. T

AT Kelly's, 48 Fleet street, you can Sell Old Jewellery. 13 O

AT Kelly's, 48 Fleet street, you can Sell Old and Modern Plate. 13 O

AT Kelly's, 48 Fleet street, you can Sell Diamonds, Emeralds, and Pearls. Established 1795. 13 O

BOOKS, Magazines, all kinds, Bought.—Clarke, 8 Upper Exchange st. 13 C

DIAMONDS, Old Gold, Antique Silver, Miniatures, etc., Purchased for cash.—Edmond Johnson, Ltd., 94 Grafton street. T

FEATHER BEDS WANTED
Highest Prices Given. Will send to examine in city. IRISH FEATHER CO., Ltd., TARA ST., Dublin. IRISH FIRM. 'Phone, 661 T

WANTED, to Buy, Books, Magazines, Novels, Furniture, etc.—Woods, 77 Aungier street. 16 A

MACHINERY.

ARCHER for Repairs to Steam and Gas Engines, Petrol and Steam Motor Lorries, Portable and Traction Engines; Boilers and Machinery of every description; prompt attention; reasonable prices; estimates free. Sole Agent for Cochran Patent Boilers.—City of Dublin Engineering Works and Saw Mills, New Wapping street, Dublin. 'Phone, 1902. Telegrams: "Superfine." X

BAND Saw, 36 inch, by Robinson; 40 inch Cutting Table; practically new; £42 10/-.—Thompson, 19 Lower Abbey st., Dublin. 16 E

FOR Sale—Two Vertical Shaft Water Turbines to be Sold together or separately; 30 h.p. each on 7ft. fall; suit any fall from 4 to 10 feet; hand regulating gear; both turbines bevel geared to 6ins. horizontal shaft; to be seen working; larger sets being installed.—The Bandon Electric Lighting Co., Ltd. 15 F

FOR Sale, 50 h.p. National Gas Engine and Suction Gas Plant; replacing with larger engine. For price and details apply National Gas Engine Company, 186 Great Brunswick st., Dublin. 8 16

LAWN Mower Repairs; get your machines done now. Prompt attention. We collect and deliver in city and suburbs.—The Dairy Engineering Co. of Ireland, Ltd., 21-22 Bachelor's Walk, Dublin. 2 T

LAWN Mowers Ground and Repaired by special machinery at moderate rates.—Booth Brothers, Ltd., Stephen street, Dublin. X

MOWING Machine (Pierce), one or two horse, only used once, £10.—Forage Stores, York road, Dun Laoghaire. 17 F

NEW Lawn Mowers; Old Sharpened and Repaired.—Kennan's, Fishamble street, Dublin. T

NATIONAL Oil Starting Crude Oil Engines, in all sizes, for quick delivery; also National Petrol and Paraffin Sets for electric lighting and industrial purposes. Apply National Gas Engine Co., 186 Great Brunswick st., Dublin. 8 16

OIL Engine for Sale, 15½ h.p. Blackstone, in perfect order; also Ransome 36in. Thresher, as new.—D'Olier, Knocklinn, Bray. 13 O

PLOUGHS, Harrows, Land Rollers, large stocks. Repairs to all classes of machinery by competent mechanics.—The Dairy Engineering Co. of Ireland, Ltd., 21-22 Bachelor's Walk, Dublin. 13 T

SLINGSBY'S Specialities—Trucks, Lifting Apparatus, Hoists, Hand Carts; can be inspected at The Dairy Engineering Co. of Ireland, 21-22 Bachelor's Walk, Dublin. 13 T

SHEEP Shearing Machines from stock. We also Repair and Sharpen Blades for same.—Booth Bros., Ltd., Dublin. 16 X

WANTED, Fordson Tractor; must be cheap.—M 1637, this office. 13 O

WANTED, Cylinder Block and Crankshaft, for Fordson Tractor.—M 1638, this office. 13 O

WANTED, 50' x 3½" 4 Ply Balata Saw Belt, good order; reasonable.—Hamilton, Ashfort, Drumsna. 17 D

2½ TON Steam Derrick Crane, with 55 foot Lattice Steel Jib, nearly new.—Thompson, Carlow. 16 E

9½ INCH Centre 8 foot Bed Sliding, Surfacing and Screw Cutting Lathe.—Thompson, 19 Lower Abbey st., Dublin. 16 E

10 B.H.P. Oil Engine, Fairbanksmorse, for Sale; in perfect condition. Apply M 1612, this office. 13 O

20 H.P. Double Cylinder Undertype Robey Engine and Boiler, with enlarged Firebox for timber refuse, etc.; £175.—Thompson, Carlow. 16 E

22 B.H.P. National Gas Engine, Suction Gas Producer, in perfect order, suitable for factory or electric lighting plant; Electric Lift for small hotel or private residence (110 voltage).—Mercier, Auctioneers, Durrow, Leix. 8 16

SPORTS AND PASTIMES.

ANGLING—The most practical and up to date Fishing Tackle House in Ireland; lists free.—Garnett, Crampton Court, Dublin. 19 T

FISHING Rods, Reels, Lines, and Tackle, large stock, selling below cost prices; catalogues free.—Keegan, Inns quay, Dublin. 12 11

GUN Cartridges for Sporting Guns now supplied on permits.—L. Keegan, Gunmaker, Inns quay, Dublin. 12 11

PHOTOGRAPHY.

ZEISS Camera, cost £25, for Sale, at 66 South Great George's street. 13 O

YACHTS, BOATS, ETC.

FAST Half-decked Sailing Boat, fitted out, ready for water, £50, or nearest. Seen Mahony's Yard, Dun Laoghaire.

MOTOR Launch, 25 feet, Carvel built, Marine engine, furnished cabin, sails, £90; Exchange Motor Car.—M 1867, this office. 14 O

FURNITURE.

AT Highest Value—James Hill and Son, Bachelor's Walk, Purchase Furniture, Pianos, Antiques. T

CHESTERFIELD Settee, Lounge Chairs to match; Sell cheap.—Kebbe, Alma, Rathmines Park. 15 A

LAWLOR Briscoe will Buy or Sell your Surplus Furniture. Auction ever Thursday.—38 Ormond quay. T

SIX Antique Sheraton Chairs, a bargain; also Table and Corner Cupboard. Seen 73 Ailesbury road.

WANTED, Stair Carpet, about 15 yards, good. Address "Z 654, Carpet," this office.

MUSIC, PIANOS, ETC.

AT Highest Value—Messrs. Gills, 15 Nassau street, purchase Pianos, Violins, 'Cellos. T

BELL American Organ, suit small church or school house.—14 Sandycove avenue, East. 17 X

COTTAGE Piano, iron frame, overstrung, etc.; Mahogany Drawingroom Suite, etc.; owner leaving.—M 1658, this office. 15 C

FOR Sale, sweet tone Walnut Piano, iron frame, check action; would Exchange for Small Car or Motor Cycle with Sidecar; must be perfect.—M 1693, this office. 14 D

GERMAN Upright Grand Piano, iron frame, overstrung, full trichord, bargain £55.—12 Mountpleasant parade, off Ranelagh road. 13 C

HARMONIUM for Sale, suit schoolroom; yellow oak. R O 1436, Irish Times Branch Office, Rathmines.

PIANO and Organ for Sale—Cottage Piano, rosewood, almost new, beautiful instrument, perfect order. Organ, 11 stops, perfect order, walnut, handsome appearance, splendid tone. Can be seen at 155 Rathmines road any day this week. Price reasonable.

TWO Manual Organ, by Doherty, perfect, suit small church; photo. sent on approval; low price for quick sale.—M 1792, this office. 14 D

DRESS AND COSTUME.

ABOUT Clothes—Mrs. Higgins, 1 Aston's quay, highest prices Ladies', Gents', Children's Left Off Clothes, Jewellery, Artificial Teeth; country parcels received. T

ABOUT Clothes—Mrs. Cusack, 65 Aungier street, gives highest prices for Left Off Clothing, Furniture, etc.; distance no objection. T

ABOUT Clothes—Highest cash paid for all Left Off Clothes, Jewellery, Silver Plate, False Teeth, Pictures, China, Glass, Furniture, etc.; postcard immediate attention; distance no objection. Telephone 435 Rathmines.—Wellington House, 35 Wellington quay. T

ABOUT Clothes—Highest prices for Ladies', Gents', Children's Left Off Clothing, Furniture; distance no objection.—Mrs. White, 15 Aungier street. T

BROWN Velour Costume, stylish (slight figure), 14/-; Creamy Fleecy Wrap Coats, 16/-; bargains.—N 51, this office.

FURS purchased since July, 1921, and guaranteed, will be repaired, cleaned and stored during the summer months free of charge. A large selection of Furs, prices greatly reduced. Every article guaranteed. Henry H. Taylor (late Switzer's), 48 Grafton street (1st Floor), Dublin. 8 15

FOR Sale, Hand Embroidery, and Orders for Embroidery. Address "Z 573, Embroidery," this office. 14 D

FOR Sale, British Warm, dyed black; good condition; suit motor cyclist.—M 1894, this office. 16 D

GIRL'S (14), outgrown, Summer Costumes Dresses, Cream Coat. Address "Z 635, Dress," this office.

LADIES' Wardrobes, all descriptions, also Children's Outgrown Clothing, Wanted; cash by return for parcels.—Dress Agency, 206 Great Brunswick street.

LADY'S Light Blue Tailor Coat, Shirt, 38, 26, 35, good, 25/-; Gent's Black Boots (8), 12/-; Dinner Jackets and Trousers, moderate; approval, deposit. Address "Z 631, Dress," this office.

LADY has for disposal Black Crepe-de-Chine Jumper, finished crochet edging, 15/-; also Black Taffeta Frock, medium size, 10/-; no dealers. Address "Z 550, Dress," this office. 13 O

MAN'S strong Boots (new, 8½), 10/-; two pairs Shoes worn, 4/- each.—R 18, Irish Times Branch Office, Kingstown.

WHITE Fox Fur for Sale; nearly new; cost £8; selling for £8 or nearest offer. Can be seen at 3 South Great George's st.

DOGS.

A SPLENDID Kerry Blue Male Pup, five months, prize winner; also lovely young Irish Terrier Bitch and Pup, first prize winner Championship Show; reasonable. Maher, Ulsterville, Monck place, Phibsborough.

BLACK Labrador Retriever Dog, eight months, healthy; no white; pedigreed; £4; approval, deposit.—Quaid, Gamekeeper, Adare.

BEAUTIFUL prize bred Pomeranians and handsome Toy Yorkshire Terrier, male, registered Stud Book; exquisite stock; champion pedigrees; moderate.—Ulsterville, Monck place, Phibsborough.

COCKERS—Blue Roans, two Females, 8 months, field trial blood, previous litter winners on bench, £5 each.—James Connor, Coolnaskeagh, Delgany.

COLLIE Pups, tricolours and sable and white; beautifully marked; champion pedigree; approval.—The Steward, Rossmakea, Dundalk.

COCKERS—Quality Puppies, browns, blue roans, black and whites; also youngsters.—Pettigrew, Enniscorthy. 10 X

FOR Sale, Greyhound Pup Dog, 4 months, fawn and white, by Enniskilling Dragoon and Amber Maid; splendidly built, big, racy pup, with the best of legs and feet; cheap to clear.—G. W. Bustard, Castlewellan, Co. Down. 15 C

FOR Sale, 3 Wire Fox Terrier Female Puppies, 2 months old; good pedigree.—M 1900, this office. 17 D

FOR Sale, two lovely Black Female Cockers, 50/- each; also Puppies, 5 months, 40/-, 60/-; each; all pedigree and healthy; ideal pets.—Wilde, Rathdowney.

LARGE Fawn Greyhound, too clever to course, great poaching dog, kill hares singlehanded, good rabbiter, 2 guineas, or best offer (bargain). Address "Z 618, Dog," this office.

SALE, Champion Pedigreed Irish Setter Puppies, 2 months, dam by Grugach, ex Oona of Derrylane, sire by Gampla Boy, ex Judy Ruad. Particulars John Hussey, Killinane. 17 F

WANTED, pedigree Airedale Bitch, registered, cheap.—M 1813, this office. 16 E

WEST Highland Bitch Puppies, splendid pedigree, 2 guineas.—Gilmore, Strand road, Sutton. 17 F

WANTED, Watch Dog, big dog, ear pure breed, quiet with children; reasonable price; good home. Stevens, Beaufort, Rathfarnham, Dublin.

CONTINUED ON PAGE 3.

WOMAN AND HER HOME.

OLYMPIA.

TOUR OF INSPECTION.

FROM A CORRESPONDENT.

ALTHOUGH there is a very practical side to the Woman's Exhibition at Olympia, London, the reason of its undoubted popularity with women is that its appeal is to their sense of beauty: their artistic instincts are catered for at every turn.

Rarely have I seen anything to surpass the Flower Court (into which the Annexe of the Olympia has been turned) for sheer loveliness. It is laid out in the form of beautiful gardens; the flower beds are exquisite; there are cobbled walks and perfumed fountains; terrace tea-rooms overlooking the tennis courts, on which famous players have promised each morning to give exhibition games. The same court in the afternoon is turned into a mannequin parade, and exclusive houses like Worth and Molyneux are taking part in the parades. The day I went "Isobel" exhibited some marvellous creations on six lovely mannequins, but I must confess my particular admiration was centred on a tall, slight, grey-haired mannequin, who carried her clothes with a languid grace and an ease of manner that showed them to particular advantage.

One of the most attractive features of the exhibition is the excellent picture gallery. Every picture is the work of a woman artist, and for the first time one realised what an enormous amount of talent there is amongst women artists in Great Britain.

Up in the gallery there are any number of small stallholders exhibiting beautiful and original things in arts and crafts. I noticed the other day in the Woman's Corner of the *Irish Times* an interesting article dealing with arts and crafts, and at Olympia to-day is abundant proof that the clever woman can turn her talent in this respect to most profitable account.

There were several stalls of hand-made pottery, hand-woven rugs, enamel work, hand-cut jewellery, beautiful perfumed bead work, embroidery, leathercraft, and lovely hand-made laces and lingerie.

One stall particularly drew my attention: it was presided over by an Irishwoman from Londonderry, and had some of the finest hand-made Irish lace I have ever seen. This same stall had some delicate needlework that looked as if fairies had woven their gossamer intricate designs upon it; and very inexpensive it is, considering the time and extreme care that must have been lavished on this beautiful work. Another very beautiful stall, in which all the exhibits were made by women, was that devoted to lacquer work and suède work. Many and original were the articles displayed thereon.

Every exhibit in the Main Hall seemed to vie with its neighbour in beauty of display and originality of design.

The Children's Welfare Centre had an interesting exhibit; they show the mother anxious to learn exactly how to bring up and feed a child from birth. As I passed their stall to-day I heard an old gentleman waxing wrath about this new-fangled notion of "so many calories." There is, doubtless, something to be said for the good, old-fashioned way of bringing babies up, but the Welfare Centre's scientific basis of food values, etc., is unanswerable.

Lack of space prevent more details of the various exhibits being given, but suffice it to say that there are hundreds of attractions, and not only of the ornamental kind. There are labour-saving devices side by side with gorgeous furnishing fabrics; there are children's unbreakable and original toys next door to floor polish and stove enamels; in fact, at Olympia during the next three weeks there is everything to interest and charm women folk, and visitors to London would be well advised to pay the exhibition a visit.

HOUSEHOLD HINTS.

If the backs of your ivory or ivorine hair-brushes require to be cleaned, make French chalk into a paste with a little benzine and apply, using a soft flannel. Wash off with milk and polish with an old silk handkerchief.

• • •

If brown or tan leather shoes get very soiled, take a fairly firm brush, dip in hot soapy water and scrub gently the most stained parts. Then take a woollen cloth, dip in the soapy water and rub the shoes well. Dry with a cotton cloth, and when quite dry polish with brown boot polish in the usual way. The shoes will be almost like new.



The newest note in skirt draperies is the apron front. Here it is expressed in a dress of lime-green silk that has a coat-bodice embroidered in metal thread. The back of the skirt is arranged in minute pleats.

INANIMATE FRIENDS.

THERE are certain inanimate things which we are accustomed to admit into the intimacy of our hearts, treating them as if they had a definite living personality.

Books are, perhaps, the most favoured of our inanimate friends. This is scarcely to be wondered at, for, after all, a book is the expression of some human being who shows us through the medium of paper and print the love and the pity and the charity of mankind as it is mirrored on his soul. Then there are a host of others that, with long and constant association, creep into our hearts and find a niche there—old furniture, old toys, and miscellaneous possessions of every sort can become very dear and beloved companions.

To a woman, strangest and most alluring in the world of things are precious stones, glittering jewels. They have not the cosy friendship of our books nor the solid friendship of our furniture, but are cherished and at the same time recognised as powers in themselves.

Our attitude towards them is, at the bottom, profoundly superstitious, and it is really true that certain jewels have influence on those that wear them. Perhaps, we are a little afraid of them—those mysterious coloured pebbles shining with a myriad lights. Great perils and great joy have been attributed to their powers. The literature of every land abounds with tales of the beauty and mystery of precious stones. Our very conception of heaven is made marvellous with gates of pearl and walls of amethyst, jacinth, and a whole multitude of gems.

From time immemorial they have been our adornments, and the jeweller's craft dates back to the beginning of history. Modern woman has a vast variety to choose from. The quick sparkle of stones, when some slender hand adjusts a flower or lifts a fragile cup—how well it accentuates the gesture, and so we find exquisite rings and flexible, shimmering bracelets amongst the foremost favourites. The milk-white lustre of pearls against a lovely skin is unsurpassed for beauty, and pearls before all others are the jewels of youth. Diamonds and emeralds, rubies, sapphires and topaz, amethyst, and aquamarine, all glittering, scintillating, twinkling in rare and precious settings, add a wonderful and mysterious brilliancy to woman's charms.

ELIZABETH KENT.

AT THE WAREHOUSE

Wonderful values as exemplified in these sketches which represent only a few of the exceedingly smart garments now on show in our warerooms.



232—Knitted Sports Sets, as sketch below; full easy-fitting garments, new style coat, with wide sleeve, trimmed silk and wool contrast. Shades: Nigger/Wheat, Light Grey/Salmon, Sand/Nigger, Cham./Coral, Grey/Oyster. Price.......... 84/-

379—Gabardine Coat in new ⅞-style, as sketch below, heavily braided to match; half-lined Silk; loose, easy shape. Navy, Nigger, Beaver, Grey. Price...... 6 GNS.

253—Stylish Coat Frock, as sketch, in Fine All-Wool Botany Serge; a remarkably cheap garment; in Navy, Nigger, Black. Price 32/6

399—A Really Smart Costume in Gabardine; Coat beautifully braided. Collar trimmed contrast shades and carried out in a neat vest shape. Shades: Navy/Fawn, Nigger/Fawn, Tan/Fawn, Beaver/Fawn. Price... £7 17/6

257—Tailored Costume, as sketch below, in best quality Gabardine, lined polo, in Navy, Black, Saxe. Price 84/-. Also in Tweed, Fawn, and Grey Shades. Prices from 49/6 TO 6 GNS.

125—Charming Coat Frock, as sketch below, in best quality heavy Gabardine; collar, belt, and narrow side panels trimmed contrast, in shades Nigger/Fawn, Navy/Tan, Tan/Nigger, Grey/Saxe. Price...... 59/6

235—Effective Costume in Gabardine, well cut and finished; half-lined Silk and trimmed braid to match. Navy, Nigger, Beaver, Tan. Price........ 69/6

531—Tweed Coat, mannish shape, ¾-length; half-lined. Price, 59/6. Also in Donegal Tweeds, rich colourings; half-lined. Price, 79/6 TO 89/6

PROMPT, COURTEOUS AND EFFICIENT SERVICE.

HENRY STREET WAREHOUSE CO., LTD. DUBLIN

(CONTINUED FROM PAGE 2.)

GARDEN, FARM, BEES, ETC.

ALL Owners of Gardens to ensure best results should Sow Drummond's Vegetable and Flower Seeds; awarded over 1,000 First Prizes since 1900.—W. Drummond and Sons, 57 and 58 Dawson street. T

ANEMONES—Double St. Brigid, exquisite range of colours; 1 guarantee ... 25, 100 10/.—Frank Jeeves, Strumstown, Westmeath. 12 C

ANEMONES—St. Brigid, strong Plants, mixed colours, 3/6 100, free.—King, Rosemount, Enniskerry. 13 O

ANEMONES, St. Brigid, brilliant flowering strain, a few hundreds only to clear at practically half price, 1/3 dozen, 7/6 100, postage 4d. and 1/-; Rowan's, The "Seedsmen of Quality," 51, 52 Capel street, Dublin. 16 D

BESSBOROUGH Herbaceous Plants for permanent border display; choicest varieties; 12 strong plants 7/6, 24 14/-, carriage paid, cash with order.—Head Gardener, Bessborough, Piltown. 8 9

BRIGHT Scarlet Geum, "Mrs. Bradshaw," strong plants, 6 2/6, 12 4/6, free.—Mills, Terenure, Dublin. 6 O

BORDER Utility Plants, to cut for table and general decoration, strong flowering plants, "Blue Sea Holly" eryngium, 3 2/-; "Iceland Poppies," lovely shades, 6 2/3; "New Sunbeam Poppy," glorious colours, 6 3/-; Achillea, "The Pearl," 6 2/6; "Digitalis" (foxglove), ... 6 2/3; Coreopsis (yellow daisy), 6 2/-; Gaillardia (bronze flower, yellow and brown), 6 2/3; "Anchusa" (blue), 3 1/9; Lupinus Polyphyllus, "Rose," "White," "Saxe," 3 1/5; Tree Lupins, strong hybrids, "Blue," "Amber," "Pink," 1/- each, 3 2/6; "Gypsophila Paniculata" (gauze flower), 6 2/6; "Canterbury Bells," double, single, cup and saucer, "Blue," "White," "Pink," 6 1/-, 12 2/3; Delphiniums, our magnificent strain, light and dark shades, magnificent spikes, from named exhibition strain, 6 3/-, 12 5/6. All above shall give magnificent display during summer and autumn; carefully packed.—Mills, Nurseries, Terenure, Dublin. 13 O

BEAUTIFUL Aquilegias, rainbow shades, in endless profusion, 6 1/9, 12 3/-; Anemone St. Brigid, strong flowering plants, 12 2/-, free.—Mills. 13 O

BRIGHT Scarlet Geum, "Mrs. Bradshaw," strong plants, 6 2/6, free.—Mills, Terenure. 13 O

BEAUTIFUL Flowers—Plant now and ensure glorious result; Perennial Phlox Decussata, 6 clumps in 6 varieties, 2/9, 12 different 5/-; fragrant Hesperis Matronalis (white), 3 clumps 2/3, free.—Mills. 13 O

BORDER Violas, hardy plants, endless shades, assorted, 12 1/9, 50 6/-, free.—Mills. 13 O

BIG Sweet Williams—"Scarlet," "Pink," "Crimson," strong clumps, 12 1/9, free.—Mills. 13 O

BIG Rambler Roses—"Blush," "Dorothy Perkins" (pink), "Scarlet Climber," etc., 1/9 each, 3 different 5/-, 6 9/6 free.—Mills, Terenure, Dublin. 13 O

B.—LOGANBERRIES, great cropper, 1/9 each, 3 5/-; Hailsham Berry, 5/- dozen, free.—Mills. 13 O

BORDER Carnations, choice mixed double seedlings, 6 2/3, 12 4/-, free.—Mills. 13 O

BEAUTIFUL Roses—Superb collection Clearance Prices; ground required:—"Alexander Hill Gray" (lemon yellow), "Caroline Testout" (satin-pink), "Cleveland" (coppery-rose), "Daily Mail" (terracotta), "General MacArthur" (scarlet red), "George Dickson" (blackish crimson), "Gorgeous" (orange-yellow), "Gruss an Teplitz" (bright crimson), "Hadley" (dark crimson), "Harry Kirk" (sulphur yellow), "H. E. Richardson" (rich crimson), "Jonkheer Mock" (deep rose), "K. A. Victoria" (cream), "Lady Ashtown" (deep pink), "Lady Hillingdon" (golden-apricot), "Laurent Carle" (velvety carmine), "Lieutenant Chaure" (rich crimson), "Louise Catherine Breslau" (coppery-chrome), "Abel Chatenay" (salmon-pink), "Melina Soupert" (salmon-yellow), "Margaret Dickson Hamill" (maize-straw), "Mrs. George Shawyer" (bright rose), "Mrs Wemyss Quinn" (deep canary), "Noblesse" (apricot), "Ophelia" (salmon flesh), "Richmond" (light crimson). Choose your varieties; 1/3 each, 12 different 13/-, free.—Mills, Specialists, Terenure, Dublin. 13 O

B.—CABBAGE, all varieties, 2/- 100; Brussels Sprouts, 2/6 100; Lettuce (strong transplanted), 2/6 100; Cauliflowers (transplanted), 2/6 100; Tripoli Onions, 1/9 100, 300 5/-, free.—Mills, Terenure, Dublin. 13 O

BEGONIAS—We will now clear our Gold Medal Stocks of these glorious bedding subjects in Single Mixture, per dozen 2/9, in Double Mixture, per dozen 5/6, post free.—M. Rowan and Co., 51, 52 Capel street, Dublin. 16 D

BEES—Healthy, disease-resisting Bees, from largest and best bee farmers in Great Britain; immediate delivery.—J. Dyas, 63 Dawson street, Dublin.

COLLECTION 50 Packets assorted Vegetable and Flower, 3/6, post free any address.—Butler, 40 Lower Buckingham st., Dublin. 13 C

CABBAGE Plants—Excellent quality prime, strong Plants, 7/6 1,000; Cauliflowers, picked, 2/-; Onions, Lettuce, 1/6 100, postage 9d.—Thornton, Newcastle, Co. Wicklow. 13 O

FARM Seeds, Seed Grain, and Potatoes—McKenzies give best value; ask for prices.—McKenzies, Seedsmen, Dublin. 24 26

FOR beautiful Display plant the following, all good Plants. Note—I pay postage. Heavenly Blue Forget-me-Nots, 25 2/6; Canterbury Bells, 24 2/6, 50 4/-, 100 7/-; exquisite Pansies, 24 2/6, 50 4/6, 100 8/-; Carnations, 12 2/6, 24 4/6, 50 8/-; Pink Beauty Sweet William, 12 2/-, 25 3/6; Scarlet Beauty Sweet William, 12 2/-, 25 3/6.—Frank Jeeves, Streamstown, Westmeath. 12 C

FOR Grasses and Clovers, at the right prices and in the right proportions to make satisfactory lawns, write M. Rowan and Co., High-Grade Farm Seed Specialists, 51, 52 Capel street, Dublin, and ask for new Illustrated Catalogue of High Grade Farm Seeds. 16 D

GREENHOUSES, Garden Frames, Motor Houses, Built, Repaired; lowest prices.—Byrne, 1 Parrow street. 13 O

LAWN Mowers at reasonable prices are a feature with us this season. All the leading makes stocked, including Pennsylvanias, Stearns, Talismans, etc.; list free.—Rowan's, The "Seedsmen of Quality," 51, 52 Capel street, Dublin. 'Phone, 672. 16 D

McKENZIE'S Tested Farm Seeds, Grass and Clover Seeds; Prescriptions, Swedes, Turnips, Mangels, Catalogues and quotations free. 24 26

McKENZIE'S Vegetable and Flower Seeds, Genuine Fertilisers, and all Garden Requirements; large catalogue free.—McKenzies Seedsmen, Dublin. 24 26

MULTIPLE Plant Food—McKenzies, Sole Dublin Agents; unbeatable value; large cartons 1/-, postage 1/-; bags 2/-, 3/6, 6/6, 12/6, 22/6.—McKenzies, Seedsmen, Dublin. 24 26

MAKING a Lawn or Grass Plot that will be a source of permanent pleasure is simplified when Rowan's Ideal Lawn Grass Seed is sown. Blended by experts for discriminating garden owners. Grade 1, per lb. 3/3 (sows 16 square yards), 2 lbs. 6/-, 3 lbs. 8/6, 14 lbs. 32/-, post or carriage paid.—Rowan's, Seed Merchants, 51, 52 Capel street, Dublin. 'Phone, 672. 16 D

ONIONS—Giant Tripoli, 2/- 100; delicious Lettuce, 2/6 100, post free.—Frank Jeeves, Streamstown, Westmeath. 12 C

POTATOES, Seed—British Queens, Irish Queens, Arran Chiefs, Duke, White Fern, 6/- cwt., delivered.—Kiar, Capel street, Dublin. 13 C

POTATO Onions, sound, well saved stuff, last lot of season; special low price, 6/- per stone.—Rowan's, The "Seedsmen of Quality," 51, 52 Capel street, Dublin. 'Phone, 672. 16 D

GARDEN, FARM, ETC. CONTINUED.

PLANET Junior Garden Tools have made home Gardening possible and popular all over the world. They have changed irksome drudgery into a healthy outdoor pastime. A few minutes a day walking with a Planet Junior Wheel Hoe will keep your garden free from weeds and simplify cultivation. Illustrated particulars free.—M. Rowan and Co., The "Seedsmen of Quality," 51, 52 Capel street, Dublin. 16 D

PLANTS—Cabbage, best Early or Late York or Large Drumhead; Onions, Ailsa Craig or Giant Tripoli; Lettuce Plants; all 2/- per 100 post free, or 10/- 1,000, delivered on rail.—Power, Oaklands, New Ross. 8 D

PLANTS—Wallflowers, Red or Yellow, Giant Double White or Mixed Daisy, Forget-Me-Nots, Single or Double Violets, Lily of the Valley, 1/6 dozen, 5/6 100, carriage free.—Power, Oaklands, New Ross. 8 D

PLANTS—Choice Pansies, White, Yellow, Mauve, or Mixed; Violas, Polyanthus, Sweet Williams, Double Clove White Pinks, 2/- dozen, or 8/- per 100, carriage free.—Power, Oaklands, New Ross. 8 D

PLANTS—Tomatoes, extra strong; Ailsa Craig, Kondine Red, Market King, Early Gem, from 3in. pots 5/6 dozen, from boxes 3/6 dozen, carriage free.—Power, Oaklands, New Ross, Co. Wexford. 8 D

PLANTS—Hardy Herbaceous Michaelmas Daisies, White or Yellow; Tree Lupins, Double Scarlet Geum, Aquilegia, Gypsophila Paniculata or Gauze Flower, Auriculas, Hollyhocks, 2/6 dozen, or 25 assorted 5/6, carriage free.—Power, Oaklands, New Ross. 8 D

SEED Oats—Prime Imported Record, Yielder, Waverley, Victory, Bessler's, Potato, Banner, Supreme and Black Tartary Oats; bags free and carriage paid; cash with order; state sort, quantity, and station.—Drummond's, Seedsmen, 10 Dame st., Dublin. 24 21

SEED Potatoes—Duke of York, Arran Rose, Immune Ashleaf, Puritan, Epicure, Arran Comrade, Great Scot, British Queen, Arran Chief, Leinster Wonder, Up-to-Date, Champions. At Drummond's, 58 Dawson street. 20 5

STRAWBERRY Plants—For Sale, very strong plants.—Gardener, Landscape, Dundrum. 26 17

STRAWBERRIES—Royal Sovereign, year old runners, best flavour, heaviest cropper, 50 3/-, 100 5/6, post free.—Frank Jeeves, Streamstown, Westmeath. 12 C

SEED Potatoes—1,000 boxes of sprouted Seed Potatoes, Epicures, British Queens, and Arran Comrade.—Apply 8 North Richmond street, Dublin. 17 X

TOOLS, Seats, Arches, Rollers, Lawn Mowers.—Kennan's, Fishamble street, Dublin. T

TOMATO Plants, tested croppers, 4/- dozen by post.—White, Selborne, Waterford. 12 11

TOMATO Plants for Sale, best varieties, 4/- per dozen and 20/- per 100, free ex pots. Apply Gardener, Farnham, Cavan. 17 F

TOMATO Plants, Ailsa Craig, Kondine Red, etc., sturdy, ex 3 inch pots, 6, 3/3; 12, 4/6; 25, 8/6; 50, 15/-; 100, 27/-; packed free, and carriage paid.—Young, Maddybenny Nursery, Coleraine. 8 18

WANTED, Beehive complete, with strong Stock healthy Bees.—R. Bradshaw, Kilchreest, Loughrea. 16 E

POULTRY CAGE BIRDS, DAIRY.

ALL Eggs now reduced; Rhodes, White Leghorns, Anconas, from 6/-, carriage paid; Day Old Chicks, due April 29th, from 17/-.—Millview Poultry Farm, Malahide. 12 O

ALL Stock Trapnested—Pedigree Rhode Island Reds; Settings from hens with records to 287 eggs, 8/6 to 21/-; Chicks from 18/- dozen.—McCann, Frankfield, Foxrock. 15 D

A.—B. Turkey and dozen Eggs, 40/-; Black Minorca Eggs, 5/- dozen; champion laying strain.—Sutton, Bridge, Kilternan. 16 O

AFRICAN Grey Parrots, Talking Green Parrots, lovely pets, finger tame; Cockatiels, Love Birds, Canaries, Baths, Drinkers; young Parrots.—Keegan, 35 Upper Ormond quay. 16 17

ALL Ireland Laying Competition—My Wyandottes and Rhodes still lead; my White Leghorns 2nd; my Minorcas hold World Record; my Runner Ducks again lead, National Competition, England. Settings reduced; chicks and ducklings hatching weekly; nine Barred Rock Hens and Cock, 24 mated. Catalogue free.—Miss Cavanagh, Kimmage Grove, Terenure. 'Phone, 443, Rathmines. 8 17

AT Ballycraigy, Howth road, Killester—Pedigree White Leghorn Settings, now 5/-. 17 F

AMERICAN Bronze Turkey Eggs, Abbott's prize strain, 30/- dozen; two year old birds.—Miss Costello, Corcamore House, Clarina, Limerick. 13 X

A1 SETTINGS at 5/- free; Rhode Island Reds (Measures), Black Leghorns (Snowdon).—Jessop, Marlborough. 23 X

A GENUINE offer to effect quick clearance—White Leghorn Pullets (Cam's, 1922), Black Leghorn (Burn-Murdock, 1922), one price only, 6/- each; room wanted.—Jackson, Poultry Expert, Bray. 17 F

AT 5/—Settings (15 eggs) Pedigree White Leghorns; double amount refunded for clears.—Woodworth, 2 Milltownbrook terrace, Terenure.

BEAR in mind that if you would have out of season Eggs you must have Fowls that have been specially bred for heavy and continued laying; Eggs from pedigree White Wyandottes, record winter layers, 6/- dozen; Special Pen, 7/6 dozen.—James Armstrong, jun., Thorn Cottage, Teeshan, Ballymena, or Manchester House, Mill st., Ballymena. 13 O

BLACK Minorca Hatching Eggs (Simon Hunter's strain), 6/6 dozen, free.—Phillips, Ballybrophy. 16 E

BLACK Minorcas, best winter layers, 5/6 dozen; box and carriage free.—Rev. Long, Ballybrophy, Co. Kildare. 17 D

BEST strains White Wyandotte, Black Minorca, and White Leghorn settings, also Tamlin Brooders and Silver Hens for Sale.—Belfield Poultry Farm, Stillorgan road. 17 F

CLUCKING Hen for Sale, Rhode Island Red, 10/6.—1 Winton road, off Appian Way.

DAIRY Utensils, Churns, Butter-workers, Separators; large stocks.—The Dairy Engineering Co. of Ireland, Ltd., 21-22 Bachelor's Walk, Dublin. 6 T

DAY Old Chicks—Trapnested Rhode Island Reds, due 15th, 20th, 23rd, 27th, from 18/- dozen.—McCann, Frankfield, Foxrock. 15 D

DAY Old Chicks, pure bred W.W., magnificent laying strain, due April 19, 12/- per doz.; delivered city also Kingstown and neighbourhood.—Laurel Hill, Kingstown. 16 O

DAY old Chicks, White Leghorns, W. Wyandottes.—Apply Mrs. Kinsella, Roberteenne, Tallaght, or Kennedy, Spawell, Templeogue. 16 E

EGGS—Rhodes (Measures), Anconas (Wilson's), Wyandotte, Buff Orpington, Leghorn, White Runners (Strong's), 7/6 dozen.—Fairyhill, Blackrock; telephone 138. 13 O

EGGS for Hatching—White Leghorns, best obtainable from Frank Snowden (£25 winner in "Daily Mail" Laying Competition, 1922). Cock (2), Mary Cray, and Simon Hunter, 5/- dozen, carriage 1/6 extra.—Miss B. Dobbin, Knockrea, Blackrock road, Cork. 17 F

EGGS, New Laid—Four to fifteen dozen weekly, 1/6 per dozen, carriage paid.—Miss Hogan, Belturbet. 17 F

FOR Sale, 20 dozen Fresh Eggs weekly; contract preferred; for putting in water glass; guaranteed unfertile, 1/10 per dozen; Buttered 2d. per dozen more. Apply Mrs. Harvey, M.S.P.R.A., Dufferin, Gorey, Co. Wexford. 13 O

FOR Sale, White Turkey Eggs, 25/- per dozen.—Mrs. Kelly, Cattlegarvan, Hazlehatch. 16 O

FOR Sale, twenty-two Laying Hens, Perry House, nearly new; also Wire and Wood.—Etherville, Sutton. 17 F

POULTRY, ETC., CONTINUED.

FOR Sale, a number of Laying Hens.—N 36, this office.

FOR Sale, A.B. Turkey Cocks, hatched 1922; price 25/-; splendid birds.—Mossop, Kiltegan, Co. Wicklow. 17 D

GAPES or "Pip" in Chickens, etc.—Thousands of young birds saved annually by "Roupfeline." Absolutely effective; splendid testimonials; tins 1/6, two 3/-, post free.—Boyd's, 46 Mary street, Dublin. 8 13

HATCHING Eggs—Trapnested Rhode Island Reds, 8/6, 10/6, 15/-, 21/- dozen.—McCann, Frankfield, Foxrock. 15 D

HATCHING Eggs—Indian Runners (sire's dam 298 eggs), White Wyandottes (Barron's), Salmon Faverolles (Cameron's), 5/6, carriage paid.—Gilmore, Kilquade, Greystones. X

HATCHING Eggs, from pure breeds, Anconas, Black Minorcas, Brown and White Leghorns, White Wyandottes, and Rhode Island Reds, at 5/- per dozen; cash orders only supplied. Apply Manager, Kimmage Manor, Terenure, Dublin. 17 D

HATCHING Eggs, from extra special pen of White Leghorns, direct from Tom Barron, specially selected, and mated by Mr. Barron, 7/6; No. 2 pen, daughters of above, 5/- per sitting.—Mrs. Margaret Ward, Drumtrasna, Abbeyfeale. 15 F

INCUBATOR (Gloucester), 70 eggs, self-turning tray, £3 10/-; White Leghorn or Wyandotte Hatching Eggs 5/6.—The Mall, Baldoyle, or 39 Marlborough street. 13 O

INCUBATORS and Foster Mothers, Safety Egg Boxes.—The Dairy Engineering Co. of Ireland, Ltd., 21-22 Bachelor's Walk, Dublin. 20 T

INDIAN Game Cockerels, 12/6 each, carriage extra.—Malone, Glendruid, Cabinteely. 17 F

MRS. Cosbrough, Templeogue, Dublin—Settings reduced to 5/6 (if called for), 7/6 and 10/6. 13 16

NEW Laid Eggs, 1/3; five dozen carriage paid; quantities cheaper. Address "Z 607, Eggs," this office. 15 F

POOLBEG Egg Boxes for Parcels Post, at all up to date stores. If any difficulty in obtaining, write direct to makers, enclosing postal order—for 12 egg, 10/6 dozen, 24 egg, 16/- dozen; singles, 1/9 and 2/3 each.—P. O'Reilly, Ltd., Poolbeg st., Dublin. 24 28

PEN eighteen Pure R.I.R. Hens, second year, and two unrelated Cocks, £5 15/-; also very fine A.B. Turkey Cock, second year, 25/-.—Mrs Gracie, Kilmeade, Athy. 17 F

SALE, Pen 8 Pedigree Wyandotte Hens and Cockerel (hens in full lay), £4 10/-.—M 1662, this office. 13 O

"WORK on a Pedigree Poultry Farm in Co. Dublin," showing to-day.—"Stella" Picture House, Rathmines. E

10/-, 12 MIXED Chicks, due 20th, with young Mother, 15/-.—Downes, Knocknagreena, Mullingar. 15 D

15 WHITE Wyandotte Chicks, from my world's record laying strain, £1; from selected layers, 25/-, all due 18th; Mothers if required, 9/6 each; Eggs, 8/6 dozen; White Wyandottes, White Leghorns, Black Minorcas, White Runners.—Mrs. Strong, Moate, Kells, Meath. 13 O

30 EXTRA eggs every month from four hens after using Karswood Poultry Spice (containing ground insects), packets 2½d., 7½d., 1/3; postage extra. From Crawford and Sons, 31 Talbot street, Dublin. 17 D

HORSES, HARNESS, ETC.

BAY Stallion, 2 years old, by Ardfinnan Horace's Gold Mine (a winner), dam Tessington Gimlet (winner London); magnificent mover, sure show winner; Tessington Gimlet, Bay Mare, winner numerous prizes London, etc.; by Sir Horace, dam Little Georgina; in foal to Ardfinnan Horace's Gold Mine, due foal 29th April; also a few extra good Welsh and Shetland Ponies. Apply Steward, Glenageary Park, Kingstown. 16 E

FOR Sale, Grey Cob, good hunter, 7 years old; hunted with Bray Harriers and Ward Hounds. Seen by appointment at Clonard, Dundrum. 16 E

FOR Sale, 3 good Horses, with Timber Drays, etc., complete; can be seen at Carrick-on-Suir. Also 3 ton Cart Weighbridge. Apply Glenbeigh Timber Co., 14 D'Olier st., Dublin. 17 F

FOR Sale, first class Pony Mare, six years old, 13 hands high; also good round Trap, and Set of brown Harness, brass mounted; also New Cart and Set of good Cart Harness.—N 22, this office.

HARNESS—For Sale, 20 Sets Van Harness, almost new, £3 to £7 10/-.—T. Smith and Son, 92 and 93 Marlborough street, Dublin. 23 T

HUNTER for Sale, Billys Heather, grey gelding, 15.2½, 8 years old, perfectly trained hunter, safe jumper, by Ieelian, dam by Sylvanus, placed three times point-to-point races, carrying 13 stone, hunted all last season, Bray Harriers, by lady; may be tried and examined.—Meredith, Lordello, Shankill, Dublin.

PONY for Sale; 12 hands, very fast, quiet in harness. Seen any time at Shanganagh Cottage, Loughlinstown, Co. Dublin. 13 C

WANTED, smart Cob, 13 hands, ride and drive; must be sound, quiet; state price.—M 1778, this office.

VEHICLES.

ALESBURY TRAPS.

NOTED GOLD MEDAL TUB, TONNEAU.
ALL WEATHER AND HOODED CARS.
SEVERAL CHEAP SECONDHAND CARS.
Catalogues from
ALESBURY BROS., EDENDERRY, KING'S CO.
Showrooms: 3 LINCOLN PLACE, Westland Row, Dublin

CUSHIONS for Cars, Traps, Yachts and Motors, in Baizes, Velvets, Moquettes, and Rexines. Write for patterns and prices. M. O'Keeffe and Co., 4 Cornmarket street, Cork. 20 X

FOR Sale, Co. Tipperary, Four-in-hand Coach, Landau, and Waggonette; all in good order. Address "Z 648, Coach," this office. 17 E

LORRY Covers, Rick Tarpaulins, Horse Rugs; cheap.—Weiner, 125 Upper Abbey street. 6 X

RUBBER Tyres, all sizes, fitted at short notice—The City Wheel Works, Ltd., Great Brunswick street, Dublin. T

TONNEAU Inside Cars and Harness, all sizes; cheap.—Siye's, Mabbot lane, Dublin. 17 F

CATTLE, LIVE STOCK.

A BLUE Persian Stud Cat, also Kittens, pure bred; appointment only.—63 Lower Beechwood avenue, Dublin.

BLUE Bevern Rabbits, 5/- each; a bargain.—Healy, 15 Upper Stephen street.

FRESHLY calved young Cow for Sale.—Meudon, Swords.

FOR Sale, prime young Bull (Hereford). Apply David, Melfield, Blackrock. 17 D

FOR Sale, Calves. Apply 19 East James's st. 17 D

LARGE York Pigs—Sows in young, Boars and Bonhams for Sale.—Springfarm Herd of Pedigree Large York Pigs, Delgany. X

THREE young Goats for Sale, at the Gate Lodge, Foxrock House, Foxrock. 16 E

PREMISES, LANDS, ETC.

BUILDING Ground to Let, Town of Belturbet, about one acre, convenient to Great Northern and Cavan and Leitrim Railway Stations. For further particulars, apply to E. O'Reilly, Town Clerk. 14 C

FOR Sale, Grazing Farm, Northern Ireland, 180 acres old pasture, noted for its fattening qualities, 24 miles Belfast railway siding, near station; beautiful Residence, electric light, water power turbine works in connection with linen trade attached; low valuation; nominal rent; capable of large development; principals only; price £100 per acre. Address Box No. 948, Irish Times Branch Office, Belfast. 13 C

FOR Sale, valuable Business Premises, containing large Shop, Dwelling, Yard, Stores and Stabling, in main thoroughfare of Ulster provincial town; immediate possession.—Box No. 935, Irish Times Branch Office, Belfast. 13 O

FIVE Flats to Let, for business purposes; also very large Showrooms, suitable for tailoring factory; also Motor Garage.—M 341, this office. 23 X

GARAGE to Let for six months, Palmerston Park. Apply 20 Palmerston Gardens. 16 O

GARAGE for one Car Wanted, near Braedan road, Pembroke. Reply, stating rent, etc., M 1990, this office.

MOTOR Garage to Let, Ashdale road, Terenure. Address "Z 537, Garage," this office. 13 O

OFFICE to Let, on quay, close O'Connell Bridge; immediate possession; one large room divided into two; floors covered with best cork linoleum; this to be purchased, together with division. Address M 1041, this office. 17 D

OFFICES, Ground Floor, to Let, 11 Molesworth street. Caretaker, basement. 14 D

OFFICES to Let, convenient to the Pillar, Furnished or Unfurnished; moderate rent.—M 1937, this office. 16 F

SHOP and House, centre of city; possession shop and parlour; price only £150.—MacArthur and Co., House Agents, 79 Talbot street. 13 O

STORES, Offices, Lofts to Let, together or separate, adjoining City quay. Full particulars on application, M 1875, this office. 16 E

TO Let, Offices or Showroom, near Grafton street.—M 1849, this office. 16 E

TO Let or Sell, in the best street in Pembroke township, Large Concern, suitable for picture house; much required.—N 15, this office. 17 F

WANTED, to Rent, Shop and House, South County Dublin, or any town in Kildare on main line; one year's rent paid in advance; give full particulars; good reference.—N 19, this office.

STABLING AND GRAZING.

ABOUT Twenty Acres (Irish) to Let for Grazing; suitable for dairying. Apply Moreen, Dundrum. 13 O

GRAZING to Let at Sandymount, cattle, sheep, or horses.—M 1808, this office. 16 O

GRAZING for Horses and Cattle; good run, water and shelter.—N 18, this office. 8 18

GRAZING to Let, 15 acres; constant supply best water, good shelter.—Murray, Shankill Castle, Shankill, Dublin.

STABLE—To Let, Upper Ely place, large Stable, suitable for garage. Apply, by letter, M 1777, this office. 14 D

BUSINESS SALE AND WANTED.

BUSINESS for Sale near Belfast—Valuable Leasehold Dwellinghouse, Shop, and Premises, including Goodwill and entire Stock in Trade of old established, lucrative Grocery, Provisions, Butter and Egg Business in leading Ulster town; exceptional opportunity; part purchase money could remain outstanding; owner retiring, which would introduce purchaser; rent £24; price £3,500. Particulars from R. C. Stuart, Estate Agent, 4 Ann st., Belfast. 15 D

DAIRY and General Dealer's Shop Wanted, city or suburbs; state accommodation, rent, turnover, stock, and purchase price.—N 17, this office. 17 F

FOR Sale or to Let, a large Lock-up Shop, doing a large and lucrative Boot Business in a county town, Northern Ireland; Stock optional. Dwelling, if desired, can be arranged. Address "Z 529, Shop," this office. 13 O

FOR Sale, Gent's Tailoring and Outfitting Business in Belfast, leading thoroughfare, near Royal avenue. Real good investment to anyone giving personal attention; full particulars and reason for selling. Address L. H. Lawley, Royal avenue Hotel, Belfast. 16 E

SALE, Motor Garage, Going Concern, 2 landaulettes, 1 touring car.—M 1922, this office. 17 F

TO Let, Lock-up Shop, Goodwill and Stock General Drapery, Northern town; splendid opening. Address "Z 874, Shop," this office. 15 O

WINDOW Cleaning Business for Sale. Apply N 48, this office. 17 F

WANTED to Buy, Window Cleaning Business. Apply N 49, this office. 17 D

HOUSES AND LANDS FOR SALE.

AT Bray Strand—Bijou detached Bungalow, ½ acre; 5 rooms, bath, croquet lawn; possession.—Arthur Jones, Greystones. 13 O

ALL, with vacant possession, for Sale at MacArthur's Auction, Friday next, 20th April—"Dalarada," Howth road, Clontarf; 13 Stamer street, S.C.R.; 47 and 51 Lower Beechwood avenue, Ranelagh; 3 Cabra parade, Seaview avenue, Clontarf; "Montobello," 24 Melrose avenue, Fairview; 46 Munster street, Phibsborough. Also profitable investment, 1 to 7 Dunville terrace and Dunville Cottage, off Ranelagh road. 13 O

A MOST desirable new double fronted semi detached House for Sale by Private Treaty; 3 minutes from road Church; in perfect condition; 3 reception, 5 bedrooms, large kitchen, 2 w.c.'s, bath (h. and c.), electric and gas, good garden, garage, usual outoffices; lease 800 years; possession any time; £1,500 spot cash.—M 1725, this office. 15 D

AT 6 St. Clement's road, Drumcondra—House for Sale. Can be seen, from 3 to 6 p.m., Wednesday, Thursday and Friday.

ALLEN'S Auction on Wednesday, 25th April, includes 5 Arran Road, Drumcondra; attractive modern Residence, with clear possession; containing 2 reception rooms, 3 family bedrooms, bright kitchen, hot and cold bath, separate w.c., good garden, motor garage; in perfect order.—James Allen and Son, Auctioneers and Valuers, 73 Middle Abbey st. Tel. 74. 16 F

ATTRACTIVE Residence for Sale, near Merrion; 7 apartments, hot and cold bath; vacant possession; price £775.—James Allen and Son, Auctioneers and Valuers, 73 Middle Abbey st. Tel. 74. 15 D

AT Belgrave square, Monkstown—Well built Residence for Sale with possession. Apply to Dockrell Limited, South Great George's st. 17 F

HOUSES AND LANDS CONTINUED

AT Park avenue, Sandymount—Cottage Residence for Sale; immediate possession; £700. Apply Dockrell Limited, South Great George's st. 17 F

AT Ranelagh—Modern House, 2 reception, 5 bedrooms, bath, wash basin, h. and c. water, linen press, copper cylinder, 2 w.c.'s, tiled kitchen, range, scullery, pantry, electric light, etc.; lease 999 years; £850; immediate possession to purchaser.—N 52, this office. 17 F

A NEW Swiss Bungalow, with land for sites, for Sale, two miles by coast from Greystones. Address "Z 644, Bungalow," this office. 17 F

BELFAST—Vacant Houses for Sale and Furnished Houses to Let. Enquiries invited.—W. and E. Garrett, 6 Bedford street, Belfast. X

BEECHWOOD avenue, Lower, Nos. 47 and 51—Possession No. 47; ground rent £4 each, lease 900 years. No. 51 let at £45, free. Keys with the Auctioneers.—MacArthur's Auction, Friday next, 20th April. 13 O

BELGRAVE House, Belgrave square, Monkstown; 3 reception, 5 bedrooms; garage; £1,750; key Caretaker, 42, next door. Apply 20 Crosthwaite Park, South, Kingstown. 16 X

COTTAGES, Caledon road—Three neat Cottages, Sell a bargain, price only £300 for all.—MacArthur and Co., House Agents, 79 Talbot street. 13 O

CABRA parade, No. 3, Seaview avenue, Clontarf—Possession; held for 218 years free of rent. Keys with the Auctioneers.—MacArthur's Auction, Friday next 20th April. 13 O

CLONTARF—For Sale, splendid House, in good condition, large garden and greenhouse; lease 250 years, subject to £5 year; possession May.—M 1933, this office. 17 F

DALARADA, Howth road—Possession; ground rent £5, lease 250 years; seen any time.—MacArthur's Auction, Friday next, 20th April. 13 O

DRUMCONDRA—Small House, with possession; long lease, ground rent £3, price £400. Apply P. J. Byrne, 8 Parliament st. 16 D

FOR Sale, free of rent, vicinity Dalkey, 7 roomed newly built and Furnished House; garden front and rear, all conveniences; lovely sea view. Address "Z 601, House," this office. 16 E

FOR Sale, 17 Palmerston road, Rathmines (reduced price), splendidly constructed Residence (possession), contains diningroom, drawingroom, 6 bedrooms, servant's room, bath (h. and c.), lavatory basin, kitchens, pantries, electric light, good garden; side entrance; head rent £28, lease 700 years. Caretaker on premises from 12 to 6.—C. J. Reddy and Son, Solicitors, 14 Westland Row. 17 F

FOR Sale, excellent modern Furnished House, 7 apartments, bath (h. and c.), garden, situated North side, 1d. tram stage, price £950; possession.—N 33, this office. 17 D

FOR Sale, 49 Dartmouth square, modern semi detached House; 2 reception rooms, 4 bedrooms, morningroom, bathroom, large kitchen, maid's room, etc., etc. Open 12 noon to 5 p.m. Communications, 26 Victoria road, Rathgar. 16 F

FOR Sale, semi detached House on Iona Drive; all modern conveniences, electric light; possession.—M 1968, this office. 17 D

GOOD Cottage Property—8 Cottages, Ballybough district; net profit rent over £150; £900 to prompt purchaser. Apply M 1891, this office. 13 O

HOUSE and Furniture for Sale; house may be Let to purchaser of furniture.—M 1758, this office. 14 D

HOUSE, best part Drumcondra, 2 sitting, 4 bedrooms, kitchen, bathroom (h. and c.), good garden; long lease; rent £3.—M 1995, this office. 16 E

MONTOBELLO, 24 Melrose avenue, Fairview—Possession; ground rent £5, lease 200 years; seen any time.—MacArthur's Auction, Friday next, 20th April. 13 O

MONKSTOWN—For Sale, very nice Detached House; near sea; garden, garage; 100 years' lease.—M 1784, this office. 14 D

PROFITABLE Investment—1 to 7 Dunville terrace and Dunville Cottage, off Ranelagh road; annual gross rental £223 12/-; ground rent on entire £55 15/-; lease about 60 years to run.—MacArthur's Auction, Friday next, 20th April. 13 O

PORTOBELLO—Nice 8 roomed House, newly decorated, possession, moderate price; seen daily.—MacArthur's, House Agents, 79 Talbot street. 13 O

SANDFORD terrace—No. 15 for Sale, with possession; 2 reception, 4 bedrooms, all modern conveniences; recently decorated. Apply above address, between 4 and 7 p.m. 13 C

TENEMENT House to be Sold, cheap, fee farm grant. Address "Z 4221, House," this office. 17 X

3 HOUSES, recently built, 4 apartments, and two Tenement Houses, good street, North side; long lease, low head rent; vacant possession of one of the houses will be given.—N 27, this office.

13 STAMER street, S.C.R.—Possession; ground rent £3 6/8, lease 500 years; seen any time.—MacArthur's Auction, Friday next, 20th April. 13 O

46 MUNSTER street, Phibsborough—Possession; ground rent £5, lease 200 years. Keys with the Auctioneers.—MacArthur's Auction, Friday next, 20th April. 13 O

£500—HOUSE in County Dublin, private or business. Particulars, M 1781, this office. 14 D

HOUSES TO LET.

DUBLIN AND DISTRICT.

CLONTARF—Comfortably Furnished House, Let, month or longer; every convenience.—M 1767, this office. 14 D

FURNISHED House to Let, June, July, August, North side; moderate rent to careful tenant.—M 1792, this office. 16 O

FURNISHED House to Let, Pembroke road, country side; every convenience and labour saving; well and comfortably equipped; electric light; good garden; plate and linen can be left by arrangement.—N 45, this office.

SELECT modern House to Let, Furnished, neighbourhood Terenure; 3 bed, 2 sitting rooms, gas cooker, piano; suit two people; May to October; terms moderate.—R O 1420, Irish Times Branch Office, Rathmines. 13 O

SPACIOUS House, large garden, space for motor garage, Sydney parade district; rent £110 and taxes. Particulars 6 Albert Villa, Donnybrook.

TO Let, May and June, comfortably Furnished House, £10 month. Apply 8 Woodstock Gardens, Sandford. 16 O

HOUSES WANTED.

CIVIL Servant wants to Rent Unfurnished House, two reception, four or five bedrooms, usual offices; inducement for key.—Apply with particulars of accommodation and rent to N 28, this office. 17 F

FURNISHED House required, careful family, 6 months or longer; 4 bedrooms; Clontarf or near.—M 1837, this office. 16 E

HOUSE to Let Wanted, city or suburbs, £60 to £80; every security.—M 1895, this office. 16 E

MARRIED Couple, with maid, require small Furnished House; Ballsbridge, Sandymount preferred; moderate.—N 21, this office. 17 D

WANTED immediately, Furnished or Unfurnished House or Cottage, Dublin or surrounding district; terms moderate. Reply Box E 3864, Kenny's Advertising Agency, Dublin.

WANTED, Furnished House, £10 per month; or Half House.—M 1878, this office. 16 O

WANTED in suburbs House, 6-8 rooms, large garden; price under £1,000.—M 1852, this office. 16 E

WANTED to Rent, small modern House, within next few months, Rathgar, Rathmines, Terenure. Apply N 60, this office.

WANTED, on or before 1st June, to Rent for term, within 6 miles city, Unfurnished House, 4 bedrooms, 2 sittingrooms, 1 servant's; rent £75-£90, free. Address "Z 612, House," this office.

WANTED, to Rent or Purchase, Pembroke or Ballsbridge, House, 3 reception, 4 family bedrooms.—M 1925, this office. 17 F

WANTED, to Rent, Unfurnished House, 4 or 5 rooms; moderate; Civil Servant, good tenant; or Unfurnished Flat, 4 rooms and kitchenette, gas cooker; Dublin or suburbs.—A 433, Irish Times Branch Office, Kingstown.

CONTINUED ON PAGE 10.

McGuires,
Shelbourne House,
2 and 3 Merrion Row,
DUBLIN.

Our Announcement in this paper on Saturday last included a Special Bargain.

Government Linen, wide width, was 4/9 per yard. Reduced now to, per yard 1/11

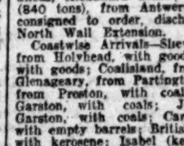
This was, through inadvertence, made to read 1/1.

McGUIRES, Ltd., Shelbourne House, 2 and 3 Merrion Row, Dubl'n.

THE KING of Corn Cures is "Wellseene" which justly bears the reputation of being the most Rapid and Painless Remover of Hard or Soft Corns and Warts. Safest and best. Price 1/3, post free 1/5.

WELLS, Chemist, 20 UPPER BAGGOT STREET, DUBLIN

Dixon & Hempenstall's Spectacles



Sight Testing Rooms
Open Daily 9 to 6 o'c.
Manufacturing Opticians
SUFFOLK STREET, DUBLIN.

PUBLICATIONS.

An Ironside of Ireland
By A. W. M. KERR, LLD.

With introduction by J. W. Kernohan, M.A., 3 illustrations (Heath, Cranton, Ltd., 6 Fleet lane, London, E.C., 7/6), deals with the life of Lieut.-Gen. Michael Jones (Governor of Dublin, 1647-1649), and his adventures in the Civil War.

"IRISH TIMES" IN LONDON.

The "Irish Times" can be obtained at the Bookstall on the departure platforms at Euston Station on the evening of the day of publication, or on the following morning at the London Office, 59 Fleet Street.

DUBLIN AND THE PROVINCES.

TO-DAY'S ENGAGEMENTS.

Gaiety Theatre—"Garden of Allah," 2.30 and 7.45 p.m.
Theatre Royal—Varieties, 6.45-9.0 p.m.
Queen's Theatre—"The Lord Mayor," 6.45-8.45.
Olympia Theatre—"Tactics," "Duty," and "Doctor O'Toole," 6.45-8.45 p.m.
Tivoli Theatre—Varieties, 6.45-9 p.m.
Abbey Theatre—"Misalliance," 8.15 p.m.
Metropole Cinema—"Blood and Sand," 3, 5, 7, and 9 p.m.
La Scala Theatre—"Conflict," 3 to 10.30 p.m.
Princess, Rathmines—"Doubling for Romeo."
Pavilion, Dun Laoghaire—"The Mystery of the Yellow Room," 4, 6.25, and 8.55 p.m.
Senate and Dail, 3 p.m.
Commission on Prices, 11 a.m.
Dublin Guardians, 2 p.m.

DUBLIN.

KINGSTOWN MORTALITY RETURNS.—It was reported to a meeting of the Kingstown Urban District Council last night that there were no deaths in the township in the week ending March 31. The medical officer said that he could not remember that there had been a similar report before. In the four weeks ending March 31 there were nineteen deaths, which represented an annual rate of fourteen per thousand. Births numbered thirty, a rate of twenty-two per thousand.

HIDDEN TREASURE. — When John Walter Stewart Gunn, aged 45, appeared in the Southern Police Court, Dublin, yesterday, charged with the illegal possession of six diamond sapphire rings, set in platinum, value at £300, Detective Officers Crimmins and Dawson told the magistrate that they found two of the rings in one sock which the accused man was wearing, two in the other, and one in his underclothing. His attempt to pawn a ring in Kelly's pawnshop, Fleet street, led to his arrest. At the police station the prisoner is alleged to have said that he had had the rings sent to him by a London firm, to an address at Wick, by using other people's names. He was remanded for a week.

KINGSTOWN LIFEBOAT. — At the annual meeting of the Kingstown Branch of the Royal National Lifeboat Institution last night it was reported that there was a credit balance of £7, as against £21 last year. The report was adopted, and the Earl of Fitzwilliam was re-elected President. Tributes were paid to those who collected for the funds and to the officers.

STILLORGAN CONVALESCENT HOME.—At a meeting of the Committee of Management of the Stillorgan Convalescent Home, last week, Miss B. Mitchell, formerly Matron of the Stewart Institute, was appointed Matron, to succeed Miss S. F. Gilbert, who has taken a post in Northern Ireland.

NO SHIP REPAIRING FACILITIES.—A cross-Channel tug was expected at Dublin Port last night to tow away the steamer Jane, which was recently ashore on Sutton sands and requires a new rudder post. Owing to the closing of the Dublin Dockyard Company's yard the repairs cannot be executed in Dublin.

POOR MILK.—Luke Devereux, 26 Hanbury lane, was fined £3, in the Southern Police Court, Dublin, yesterday, for selling milk which was deficient of 20 per cent. of its fats, and £1 for selling new milk which was deficient of 6.7 of its fats.

ALLEGED LARCENY OF LETTERS.—In the Northern Police Court, Dublin, yesterday, E. P. Woods, an employé of the Post Office, was committed for trial on a charge of stealing and delaying the delivery of two letters.

CONNAUGHT.

SLIGO FARMERS AND RATES.—A representative meeting of farmers from branches of the Farmers' Union in South Sligo held at Cloonanure School, Gurteen, decided that the rate struck by Sligo County Council is excessive, and that under no circumstances would they pay any more rates until the £6,000 outstanding had been collected. The meeting disapproved of the rate struck for the teaching of Irish.

MANSIONS AS BARRACKS.—Castlemagarrett, Claremorris, the residence of Lord Oranmore and Browne, and Ashford House, Cong, formerly the residence of Lord Ardilaun, have been taken over by the Free State troops.

LEINSTER.

ASYLUM DANCES.—In his report of his inspection of the Enniscorthy District Asylum the Inspector states that the recreaton of the patients was a matter that deserved attention. Since his last visit there in December, 1921, there had been no weekly dance. Organised amusement was an educational part of treatment in a modern mental hospital. The medical officer said that the lapsing of the weekly dances was due to the fifty-four-hour week for attendants now in operation, as well as to the abnormal times. He hoped that by next winter the weekly dances would be restored.

POORLY-ATTENDED COUNCIL MEETINGS.—Only six members of the Birr No. 1 Rural District Council were present at a meeting called for yesterday, while it takes seven to form a quorum. The Chairman asked if, in the circumstances, they could proceed with the business. The Clerk replied that they had rarely had a full quorum at their meetings during the year, but that, although the meetings might not be strictly legal, the Local Government Department had acknowledged the business transacted at such meetings. Accordingly, the members proceeded with the business.

CO. KILKENNY BURNINGS.—The Earl of Desart has served a claim on the Callan, Co. Kilkenny, Rural District Council for £53,000 for the burning of Desart Court. Other claims are for £7,000 for the burning of Shipton House, Kilmanagh, and £4,000 for contents, and £1,000 for the destruction of a lorry which was removing what remained of the Earl of Desart's furniture.

POLICE SEARCH FOR FLOTSAM.—Gorey Civic Guards have made a search of premises for fifteen miles along the coast between Kilmichael and Blackwater, Co. Wexford, for flotsam washed ashore by the recent storm. They found thirty-six barrels of oil and a large quantity of rubber. A twenty gallons cask of rum was found hidden in a haystack near Kilmuckridge, and in a waggon at Gorey railway station six bags of rubber intended for conveyance to Dublin were discovered.

WEATHER FORECAST.

General Inference. — The anti-cyclone will cause fair weather, except in Ireland and South-West England, where some rain is probable, due to a secondary depression off our South-West coast. Temperature will be rather low near the East coast and relatively mild in the West.

Ireland. — Wind S.E., moderate or fresh, strong at times on the coast; mainly cloudy; probably some rain; visibility moderate to good; rather mild.

South-West Seaboard.—Wind S.E. or S., moderate or fresh; cloudy; probably some rain; visibility mainly good; sea moderate to rather rough.

Irish Sea and St. George's Channel; North-West Seaboard.—Moderate or fresh S.E. winds; fair; slight mist in places; sea slight to moderate.

Dixon and Hempenstall, Barometers and Forecasters, 12 Suffolk street, Dublin.—(Advt)

BAROMETER.

Dublin—Tuesday 29.80

HIGH WATER AT DUBLIN BAR.

To-day....Morning	0.26	Evening	....	0.42
To-morrow.. „ ..	0.57	„	....	1.16

SUNRISE AND SUNSET.

To-day....Rises ..	5.21	Sets	....	7.29
To-morrow.. „ ..	5.19	„	....	7.31

LIGHTING-UP TIME .... 8.29 P.M.

HIGH WATER.

BELFAST.

To-day....Morning	—	Evening	....	0. 8
To-morrow.. „ ..	0.28	„	....	0.42

QUEENSTOWN.

To-day....Morning	6.43	Evening	....	6.55
To-morrow.. „ ..	7.11	„	....	7.20

MUNSTER.

ENTERTAINMENTS TAX FINES.—The proprietor of Carrick-on-Suir Cinema has been fined £12 10s. on each of five charges of non-compliance with the law requiring the stamping of tickets for entertainments. A reduction in the fine was recommended.

WARNING TO POTEEN DISTILLERS.—Notices have been posted by the military authorities in Bantry warning all concerned that anyone engaged in the manufacture or sale of poteen, or in any way connected with the illicit traffic, will be tried and punished by military courts.

TRAINS FOR BANTRY.—For the first time since August, a train reached Bantry, on the Cork, Bandon and South Coast Railway line, yesterday. The train was an armoured one, and run for military purposes. It is expected that a passenger and goods service will start in a very short time.

INADEQUATE "SHEBEEN" LAW.—In fining a man named Hayes, at Nenagh on Monday, £2 for "shebeening," the magistrate said that he regretted that the statute did not permit of a higher penalty. If it permitted £10, he would impose it.

NENAGH RATES—Nenagh Urban Council on Monday night struck a total rate for the year of 13s. 10d. in the £ on buildings and 3s. 3d. on land, a decrease of 6d. in the former and 3s. 6d. in the latter.

OLD AGE PENSION FRAUD.—David Bacon was fined £5 at Carrick-on-Suir for fraudulently obtaining the old age pension. The defendant gave the pensions officer a baptism certificate of a brother, also named David, who died when an infant.

ULSTER.

DONEGAL AGRICULTURAL COMMITTEE.—Though a sum of £3,550 was to be allocated, and the Chairman and Vice-Chairman of the Donegal Agricultural Committee to be appointed at the meeting yesterday at Lifford, only three members attended. Mr. Lowry, who presided, said that it did not look as if much interest was taken in the work in the county. The allocations were confirmed, and the appointment of Chairman and Vice-Chairman adjourned. It was reported that black scab had been discovered on several farms in the Glenties district. The seed had not been imported. The inspector said everything was being done to prevent the spread of the disease. A resolution was adopted expressing regret at the retirement of Mr. T. P. Gill, Secretary of the Department of Agriculture, and expressing appreciation of his pioneer work and long service in the interests of agriculture.

NORTHERN IRELAND.

PORTADOWN TEMPERANCE MEETING.—Major D. G. Shillington, M.P., presided at a mass meeting held in the Portadown Town Hall on Monday night, at which a resolution was passed calling for immediate legislation for the reform of the licensing laws, and assuring the Government of Northern Ireland of hearty support for all measures to put an end to the evil of intemperance. The resolution pressed earnestly for (1) the extinction of spirit grocers' licences and the prohibition of trading in intoxicating liquors in premises where any other trade is carried on; (2) entire Sunday closing; (3) the withdrawal of permission to serve *bona fide* travellers; (4) no new licences; (5) convictions to be endorsed on licences; (6) powers to electoral areas to determine that licences shall be reduced or extinguished; (7) severer punishment for illicit distillation, and further restrictions in the sale of methylated spirits and ether.

STRIKES AVERTED.—A strike in the Londonderry Electric Light Station has been averted by an agreement with the workers' representatives to accept the Belfast schedule of wages, with certain modifications. The threatened strike of the municipal employés has been averted, the Corporation having agreed to a proposal for an immediate reduction of 3s. a week; no action to be taken in regard to a further reduction of 2s., which the Corporation had decided to enforce.

HARBOUR TRAFFIC.—Belfast Harbour Master's report shows that 243 vessels arrived at the port in the period April 1 to 14, inclusive, made up as follows:—Coastwise and cross-Channel, 228; foreign, 14; non-trading, 1. The total tonnage of vessels which arrived between January 1 and April 14 was:—Coastwise and cross-Channel, 614,725, 8,325 tons less than in the corresponding period of last year; foreign, 173,096, an increase of 27,525; non-trading, 4,734, a decrease of 32,068; total 792,555, a decrease of 12,868.

DIRECT TRADE WITH BRITAIN.—With the object of correcting misapprehensions prevailing in Great Britain with regard to trade facilities with Northern Ireland, the Ulster Association has issued a trade and shipping routes map, showing how commercial houses in England, Scotland, and Wales, can forward goods direct from British ports to Belfast, Londonderry, and other places in Northern Ireland. The map, which is being widely circulated among the commercial community in Great Britain, makes it clear that there is no Customs barrier between Great Britain and Northern Ireland.

NEWRY AS GARRISON TOWN.—Lieutenant-Colonel W. B. Spender, Secretary to the Northern Government, in a letter to the Newry Chamber of Commerce with reference to its request to have the town retained as a military headquarter's station, states that he is instructed by the Prime Minister to say that he is in communication with the War Office on the subject.

BUTCHERS' STRIKE.—Virtually all the butchers in Belfast are affected by the strike of the employés, which started yesterday. A deputation from the journeymen butchers met the master butchers on Monday night to try and find a way out of the difficulty, but without success. No negotiations took place yesterday, and many shops in the city are closed. Some are carrying on with apprentice labour.

SUNDAY GOLF AT PORTRUSH.—The action that is being brought to test the validity of the decision of the Portrush Golf Club to permit Sunday golf will be heard in the Chancery Division of the Northern High Court on May 2.

WRIT FOR WEST BELFAST.—In the Northern House of Commons yesterday afternoon Captain Dixon moved that the Speaker issue a warrant to the Clerk of the Crown to make out a new writ for the election of a member for West Belfast in succession to the late Mr. W. J. Twaddell. The motion was passed.

HEAD CONSTABLE COMMITTED.—In the King's Bench Division of the Northern High Court yesterday, the Lord Chief Justice made an order for the committal of Leslie Hughes, a head constable in the Royal Ulster (Special) Constabulary, St. Mary's Hall, Belfast, for default in payment of an instalment of a judgment against him.

DEATH OF DR. J. K. STEWART.—The death occurred on Sunday from heart failure of Dr. J. K. Stewart, medical officer of the Randalstown, Co. Antrim, district. Dr. Stewart served in the Royal Army Medical Service during the war, and was badly wounded.

OMAGH "CURFEW" OFFENDERS.—Sixty cases of breaches of the "Curfew" regulations were dealt with at Omagh Curfew Court, when fines ranging from 1s. to 20s. and costs were imposed, according to the seriousness of the cases.

DUBLIN SHIPPING REPORT.

Wind and Weather—S.E. wind; fresh breeze; dull and overcast.

Foreign Arrivals—Theano, of Rotterdam (368 tons), from Rotterdam, with a general cargo consigned to order; discharged at Shelter Sheds, North Wall Extension; Sonnenfelds, of Hamburg (491 tons), from Hamburg, via Cork, with a general cargo consigned to order, discharging at Shelter Sheds, Alexandra Basin; Orlock Head, of Belfast (840 tons), from Antwerp, with a general cargo consigned to order, discharging at Shelter Sheds, North Wall Extension.

Coastwise Arrivals—Slievemore, Slieve Gallion, from Holyhead, with goods; Maple, from Glasgow, with goods; Coalisland, from Maryport, with coals; Glenageary, from Partington, with coals; Briarfield, from Preston, with coals; Ashfield, Alyn, from Garston, with coals; Jessie Sommerfield, from Garston, with coals; Carrowdore, from Liverpool, with empty barrels; British Tommy, from Swansea, with kerosene; Isabel (ketch), from Kinsale, with oats; Lochranza Castle (motor schooner), from Fleetwood, with salt; Slieve Bawn, from Holyhead, light.

Coastwise Departures—South Stack, Slieve Bawn, for Holyhead, with goods; Dungeness, for Waterford and Cork, with goods; Clareisland, for London, with porter; St. Fintan, Silverfield, for Garston, light; Harford, for Garston, light; E. Hayward, St. Mirren, for Birkenhead, light; Talacre, for Point of Aire, light; Stainburn, for Whitehaven, light; Dinorwic, for Carnarvon, light; Elizabetta, for Kilkeel, light; Olive (of Newry), for Newport, light; St. Mungo, for Actongrange, light; Somerset Coast, for Liverpool, light; Glencullen, for Partington, light.

CHURCH SERVICES.

St. George's—11.30 a.m. (Intercession for Ireland).
St. Aidan's—8 p.m., Rev. J. T. Cummins.
St. Augustine's—8 p.m.; Rev. R. Watson.
St. Mary's—11.30 a.m., Rev. J. O. Gage Dougherty.

CHRISTIAN SCIENCE SERVICES.

First Church of Christ, Scientist, Dublin (a Branch of The Mother Church, The First Church of Christ, Scientist, in Boston, Mass.), 35 Molesworth street.—Services—Sunday, 11.30 a.m., 7 p.m.; Sunday School, 11.30 a.m.; Wednesday (Testimony Meeting), 8 p.m. The Christian Science Reading Room, same address, is open to the public daily from 11 a.m.

Second Church of Christ, Scientist, Dublin, Rathmines Park (a branch Church of The Mother Church, The First Church of Christ, Scientist, in Boston, Mass.)—Services, at which all are welcome—Sunday, 11.30 a.m. and 7 p.m. Sunday School 11.30 a.m. Wednesday (Testimony Meeting), 8 p.m. Christian Science Reading Room open daily, 85 Grafton street, free to the public, from 11 a.m. to 9 p.m. Sunday, 3 to 5 p.m.



Madam Exall and Family.

BENEFITED BY FIRST DOSE

Madam Georgina Exall, the well-known Society Dressmaker, writes: "No work is more trying and exacting than designing and making dresses for London Society. It entails much thought and toil, and often has to be done against time for particular social functions. The long hours and the constant application to work, tell on the nerves, and the sedentary nature of the work produces physical and mental exhaustion. For these conditions Phosferine is wonderful, and a revelation to those who have not previously tried it. At times I should have been down and out, and quite unable to carry on, had I not resorted to Phosferine. I am benefited by the first dose, and less than a bottle invariably restores me to full health. I find it excellent too, for the children, and quite safe. I firmly believe that their excellent health and spirits are due to your wonderful family remedy."—211, High Road, Kilburn, London, N.W.

Parents find that Phosferine is peculiarly adapted to children of a pale, or weakly physique, and to those outgrowing their strength. Two drops, night and morning, tend to brace up the whole system, restore colour to the cheeks, firmness to the flesh, renew the appetite and encourage a vigorous and healthy growth, and at the same time fortify the body against attacks of illness. It is also invaluable to women beset with household worries and family cares

PHOSFERINE
CURES and PREVENTS
NERVOUS EXHAUSTION
The Greatest of all Tonics for

Influenza	Nervous Debility	Mental Exhaustion	Faintness	Malaria
Indigestion	Neuralgia	Loss of Appetite	Brain-Fag	Headache
Sleeplessness	Maternity Weakness	Lassitude	Anæmia	Nerve Shock
Exhaustion	Premature Decay	Neuritis	Rheumatism	Sciatica

Liquid & Tablets. The 3/- size contains nearly four times the 1/3 size



The Natural Way to Beauty

THE first essential to beauty is a thoroughly clear, clean skin. The simplest and surest road to a perfect complexion is the regular use of Velka Violet Soap. Its rich creamy lather imparts new freshness, new colour, new charm every day. Ever so gently, it penetrates the pores, ridding the skin of every trace of dirt and impurity. Velka Violet is the finest toilet soap you can buy. Barringtons, who make it, have been making good soap since 1775. They know.

Velka VIOLET TOILET SOAP
Keeps the skin young

Stephenson's Floor Polish



Revives, polishes, and preserves.
In Tins: 3½d., 7d., 1/2 & 2/6
Sole Manufacturers: STEPHENSON BROS. LTD., BRADFORD.

Ringworm



Elsie Cornwell.

Child's Terrible Condition after 13 Months' Treatment. X Rays Failed. Germolene effects Complete Cure.

Mrs. Cornwell, 31, Leonard Road, Southall, Middlesex, says:—"My little Elsie had ringworm all over her head when I got Germolene, and now she is quite cured. The X-Rays were used, and for 13 months she was away from school. Following the X-Ray treatment she went quite bald, and further examination proved that the ringworm was not cured. Then I tried Germolene. With the first box the trouble disappeared. Elsie's hair grew again quite strong and natural, and now she is back at school."

SOOTHES AT A TOUCH!

Prices 1/3 & 3/- per tin. Of all Chemists.

Use Germolene for Eczema, Rashes, Ulcers, Piles, Itching, Cuts and Burns, Skin Eruptions, Ringworm, and all Itching or Ulcerated Surfaces.

Germolene
The Aseptic Skin Dressing

ARE YOU QUITE SATISFIED WITH YOUR GARDEN'S YIELD?



112 lb. bags	22/6
56 lb. „	12/-
28 lb. „	6/6
14 lb. „	3/6
7 lb. „	2/-
Cartons	1/-

Sole Dublin Agents, Thos. McKENZIE AND SONS, LTD. 212 Gt. Brunswick Street.

IF YOU ARE ALREADY USING Multiple ... WE NEED NOT ASK YOU ...

ROBINSON BROTHERS LIMITED West Bromwich Staffs.

Miss L. Rowland-Brown ("Rowland Grey," the novelist) has presented to the Vaughan Library, Harrow School, a silver-point portrait by Sir John Lavery of the late Mr. B. P. Lascelles, librarian from 1888 to 1914, and an autograph letter of the late Sir W. S. Gilbert.

£1 TO £1,000
Advanced at KELLY'S Great Central Money Office, 48 FLEET STREET (Westmoreland street), Dublin, on Deposit of Jewels, Antique and Modern Plate, and any other Valuable Property.
Telephone—2497.

PUBLIC AMUSEMENTS.

GAIETY THEATRE.
MATINEE TO-DAY AT 2.30.
TO-NIGHT AT 7.45, THE
GARDEN OF ALLAH,
THE ENORMOUSLY SUCCESSFUL PLAY FROM
DRURY LANE THEATRE.
FULL LONDON PRODUCTION.
USUAL MATINEE, SATURDAY, AT 2.30.

OLYMPIA THEATRE
DAME STREET.
6.45 .... TWICE NIGHTLY 8.45
ENORMOUS ATTRACTION!
ARTHUR SINCLAIR
Ireland's Foremost Comedian, and his Famous Company.
"TACTICS" — "DUTY" — "DOCTOR O'TOOLE."
Box Office, 10.30 to 5 o'clock. Tel.—3208.

ABBEY THEATRE.
MR. A. E. FILMER'S COMPANY.
(Under the Auspices of the Dublin Drama League).
TO-NIGHT (WEDNESDAY) and SATURDAY At 8.15.
Matinee Saturday, 2.30.
"MISALLIANCE," by Bernard Shaw.
TO-MORROW (THURSDAY) and FRIDAY at 8.15.
"SIX CHARACTERS IN SEARCH OF AN AUTHOR," by Lugi Pirandello.
Booking at Theatre. 'Phone—3268.

QUEEN'S THEATRE.
TWICE NIGHTLY, 6.45 and 8.45. Tel. 3016.
EDWARD McNULTY'S FAMOUS COMEDY:
"THE LORD MAYOR."

PRINCESS, RATHMINES.
"DOUBLING FOR ROMEO,"
Starring Will Rogers.

METROPOLE CINEMA.
SECOND WEEK.
RODOLPH VALENTINO
IN
"BLOOD AND SAND,"
WITH LILA LEE AND NITA NALDI.
FROM THE FAMOUS NOVEL BY VINCENTE BLASCO IBANEZ.
Showing Daily at 3, 5, 7, and 9 p.m.

METROPOLE RESTAURANT.
OPEN 12.30—9.30.
Orchestral Music. High-Class Cuisine.
Light Luncheons and Afternoon Teas Served.

METROPOLE BALLROOM.
DANCING WEDNESDAY AND SATURDAY EVENINGS, 8-11.
Evening Dress.
Under the direction of Mr. T. Leggett Byrne.

BLACKROCK TOWN HALL.
TO-DAY, AT 2.30 & 8,
A TRIPLE BILL OF PLAYS.
The Caste include:—The Honourable Lady de Courcy Wheeler, the Honourable Mrs. Gordon Campbell, Miss Perry, Miss de Burgh Daly, Miss Pat. Peacocke, Capt. Alan Duncan and Mr. F. J. M'Cormick (Abbey Theatre), and Messrs. Phibbs, J. Hand, and Wynne.
Prices—3/-, 2/-, and 1/-.

COOMBE HOSPITAL FUND.
THE CHANTANT.
SPLENDID CONCERTS,
RATHFARNHAM PAROCHIAL HALL,
TO-MORROW (THURSDAY), APRIL 19th.
Bring Something. Buy Something.
Entrance (tea inclusive), 2/-. 3 to 6 p.m.

MEATH HOSPITAL
AND
COUNTY DUBLIN INFIRMARY.
POUND DAY,
WEDNESDAY, 25th APRIL, 1923.
FUNDS URGENTLY NEEDED.
All contributions will be gratefully received by the Matron and her Assistants in the Boardroom of the Hospital between the hours of 10 a.m. and 6 p.m.

PUBLIC NOTICES.

PUBLIC NOTICE.
WARNING.
COOMBE HOSPITAL FETE.
RAFFLE FOR MOTOR CAR.
It has been brought to the notice of the Committee of above Fête that certain unauthorised persons are endeavouring to collect blocks and cash at various places where tickets are for sale.
Holders of tickets for sale should not part with cash or blocks without a letter from Secretary of Coombe Fete, or Mrs. L. J. Sullivan.

PROTESTANT ORPHAN SOCIETY.
ANNUAL MEETING
Of the above Society will be held in
THE GREGG MEMORIAL HALL,
8 DAWSON STREET, on FRIDAY, 20th APRIL, At 3 o'clock.
HIS GRACE THE LORD ARCHBISHOP OF DUBLIN WILL PRESIDE,
And the Meeting will be addressed by The Very Rev. Dean Kennedy, B.D.; Sir Maurice Dockrell, D.L.; J. G. Swift MacNeill, Esq., K.C.; Major T. O. Graham, M.D., M.C.

MIDLAND GREAT WESTERN RAILWAY OF IRELAND COMPANY.
EXAMINATION FOR MALE CLERKSHIPS.
Notice is hereby given that a Competitive Examination for Male Clerkships in the service of the above-named Company will be held on 7th and 8th June, 1923.
Candidates, who must be not under 16 and not over 19 years of age at the date of the opening of the Examination, will be examined in the following subjects:—
1.—English Composition, including Handwriting and Spelling.
2.—Arithmetic, including Mental Arithmetic and Tots.
3.—Geography (general), including Physical and Economic Geography of Ireland and Great Britain, with particular reference to Imports, Exports, Trade Routes, Industries, etc.
4.—Book-keeping.
5.—Business Methods.
And at their option, in either or both of the two further subjects:—
6.—Shorthand (80 words a minute).
7.—Irish.
Candidates will be required to appear before a Committee of the Board for approval as to character and suitability.
Successful candidates will have to pass the Company's Doctor.
Application of candidate, together with Registrar's Certificate of Birth, two testimonials, and an entrance fee of 10/-, must be sent to the Secretary not later than Monday morning, 21st May, 1923, and the candidate must then specify which optional subject or subjects (if any) he desires to present himself for Examination in.
Application Forms and pamphlets, giving full particulars of salary, etc., can be had from the undersigned.
PERCY A. HAY, Secretary.
Broadstone Terminus, Dublin,
9th April, 1923.

Y.M.C.A. TENNIS CLUB
(CLAREMONT ROAD).
The Ladies' Membership of the above Club is now full, and it should be noted by last year's Lady Members that only those ladies who have been re-elected this year, and notified accordingly, are entitled to use the Courts.

GOVERNMENT NOTICES.

OIDEACHAIS NÁISIÚNTA.
EASNAMH OIDÍ AR SCOILEANNAIBH SOMPLACHA.
Deirtear go luath ag togháil daoine i gcomhair na n-ionad so síos atá folamh i Scoileannaibh Somplacha.
(1) Ionad Fo-Mhaighistreasa (do'n Eaglais Phrotastúnaigh i n-Éirinn) san Scoil Somplaigh i nDún Maonmhuighe.
(2) Ionad Fo-Mhaighistreasa (do'n Eaglais Phresbitéarnaigh) san Scoil Somplaigh i nGaillimh.
Geobhtar foirmeacha iarratais ach scríobhadh ag triall ar an Rúnaidhe, Oifig an Oideachais Náisiúnta, Baile Átha Cliath. Ba cheart na foirmeacha do líonadh, tuairisc a chur 'na dteannta ar theastaisí nó ar oilteacht fé leith—go mór mhór san nGaedhilg, agus iad a sheoladh i n-am chun Oifig roimh an Máirt, Lá Bealtaine, 1923.
Oifig an Oideachais Náisiúnta,
Baile Átha Cliath, Aibreán a 17, 1923.
C.O.C. K.A.A.

NATIONAL EDUCATION.
MODEL SCHOOL VACANCIES.
Steps will be taken at an early date to fill the under-mentioned Vacancies in Model Schools:—
(1) Vacancy for a Junior Assistant Mistress (E.C.) in the Dunmanway Model School.
(2) Vacancy for a Junior Assistant Mistress (Presbyterian) in the Galway Model School.
Forms of Application may be obtained by intending candidates on applying in writing to the Secretary, Office of National Education, Marlborough street, Dublin. These Forms when filled, accompanied by a statement of any special qualifications, particularly in Irish, should reach this Office not later than Tuesday, 1st May, 1923.
Office of National Education, Dublin.
17th April, 1923. C.O.C. K.A.A.

PUBLIC AMUSEMENTS.

THEATRE ROYAL
6.45. .... TWICE NIGHTLY. .... 9.0.
MONA VIVIAN,
Charles Wade "CONCORD,"
presents
Tom E. Hughes, Marie Lawton, Lucan & McShane, Zona and Milroy, Duncan and Godfrey.
WINTER GARDENS CAFE.
LADIES' ORCHESTRA, 1 to 2.30 and 4 to 6 p.m.

GRAND
CHILDREN'S MATINEE.
"THE SECRETS OF NEPTUNE,"
Will be presented by the Pupils of
THE MISSES EYKYN-WARD and MISS CATT
In the
THEATRE ROYAL,
On SATURDAY, APRIL 21st, at 2.30.
OVER 100 PERFORMERS.
Tickets now booking at 120 Lr. Baggot street.
The Misses Eykyn-Ward regret that owing to illness they were obliged to postpone the Matinee on April 14th.

Mr. & Mrs. LEGGETT BYRNE'S
BEAUTIFUL MATINEES,
APRIL 27th and 28th, at 2.30 p.m.
BOOKING at 27 ADELAIDE ROAD.
ONLY A FEW of the DRESS CIRCLE Seats left for SATURDAY'S MATINEE. See Plan for Friday's Matinee.

TIVOLI (6.45 and 9 / Tel. 4126) THEATRE
HAZEL ELLIOTT
AND HER CANDIES.
Bert Castle. Paul Thomson.
J. Reilly. Miss Galloway-Rigg. Harry Levlin.
SOGA TRIO.

PAVILION, DUN LAOGHAIRE
3.30 to 10.15. LAST DAY OF
GASTON LEROUX'S FAMOUS MYSTERY STORY,
"THE MYSTERY
OF THE YELLOW ROOM."
At 4 o'c., 6.25, and 8.55. Sunshine Cdy., etc., etc.
TO-MORROW—"ACE OF HEARTS."

LA SCALA THEATRE.
CONTINUOUS. 3-10.30. TO-DAY.
PRISCILLA DEAN
IN
"CONFLICT."
The Thrills are only equalled by those in
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ADMISSION (including tea)........ 2/6

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RAILWAYS.

GREAT SOUTHERN & WESTERN RAILWAY.
IMPORTANT NOTICE.
The Great Southern and Western Railway Company hereby give notice to all whom it may concern, that in consequence of the conditions at present prevailing in the country, they cannot guarantee the running of any of their trains or the trains of other Railway Companies, and they will not be responsible for any loss or expense that a Passenger or Person may incur owing to the trains by which they or their luggage or parcels are carried not reaching its scheduled destination.
The Company give further notice that they will not hold themselves responsible for any damage or loss, expenses, injury, or delay to passengers or their luggage, or to merchandise or live stock whilst in their charge or in the charge of the Railway Companies over which the traffic passes which may be caused by raids, riot, civil commotion, rebellion, boycott, civil war, or by robbery under arms, or any illegal acts in connection therewith.
E. A. NEALE, General Manager.
Dated this 26th day of April, 1922.

ADVERTISEMENTS.

The following is the order of advertisements in to-day's IRISH TIMES:—

FIRST PAGE.	THIRD PAGE.
Births, Marriages, and Deaths	Garden etc.
Contracts.	Poultry Eggs, Dairy, etc.
Hotels	Horses, etc.
Legal Notices.	Dogs for Sale & Wanted.
Education.	Business Premises.
Horses	Stabling to Let and Wanted.
SECOND PAGE.	Houses to Let and Wanted.
Cycles and Motor Cars.	FOURTH PAGE.
Lost and Found.	Amusements.
Situations Vacant and Wanted.	Public Notices.
Medical	Railways.
Tuitions	Government Notices.
Schools.	TENTH PAGE.
Specific Articles for Sale and Wanted.	Auctions.
Furniture and Household	Houses and Lands.
Music, Pianos etc.	Shipping.
Dress for Sale & Wanted	Apartments.
	Seaside and Country.
	Miscellaneous.

THE HUNGER-STRIKERS.

At present there are six women prisoners on hunger strike in the Free State. Three of them—Miss Nell Ryan, Wexford; Miss O'Neill, Enniscorthy; and Miss Costelloe, Dublin, have been on hunger strike for nearly a month. Mrs. Gonne-McBride has been on hunger strike for a week. The other two are Miss Mary McSwiney, T.D.; and Mrs. O'Callaghan, T.D., who were arrested at Tipperary on their way to Mr. Liam Lynch's funeral. The relatives of Misses Ryan, O'Neill and Costelloe have been informed officially that the Government do not intend to release them. In consequence of this they were each allowed one visit on Sunday last. The relatives are much concerned as to their condition. Dr. Con. Murphy is still on hunger strike in Mountjoy Jail. It is understood that no charge has been preferred against Mrs. O'Callaghan, who is said to be very ill.

The Irish Times.

WEDNESDAY, APRIL 18, 1923.

NEWS SUMMARY.

IRELAND.

In the Dail yesterday there were debates on the Budget, the circumstances in which eight prisoners were killed at Ballyseedy Bridge, County Kerry, and the hunger-strikers.

Dan Breen was captured by National troops in the Aherlow district of Tipperary yesterday.

Replying to an address of welcome from the Methodist Church yesterday, the Governor-General of the Irish Free State said that peace might be had on the Government's terms—the handing in of arms and the cessation of hostilities.

A National soldier has been killed and an officer wounded in a fierce fight for possession of some caves held by Republicans on high cliffs overlooking the sea on the North Kerry coast.

The Tailteann Games have been postponed until August, 1924.

At the Dublin City Commission yesterday, in the trial of Laurence Dowling for the murder of Mr. Max S. Green, Chairman of the Irish Prisons Board, the jury disagreed and was discharged, and the prisoner was put back.

In moving the second reading of the Education Bill in the Northern Parliament yesterday, the Marquis of Londonderry said that in response to representations that he had received he had agreed to include in the Bill in Committee stage provisions for imparting religious instruction to children in the schools.

ABROAD.

Our Allahabad Correspondent says that no trace has been found of Miss Ellis, the English girl kidnapped by natives in the North-West Frontier Province. Friendly tribes are assisting in the search.

The Council of the League of Nations opened its twenty-fourth session at Geneva yesterday. Matters of minor interest were arranged.

The ex-Sultan of Turkey has issued a proclamation to all Islem protesting against the separation of Caliphate and Sultanate, and denouncing Angora.

In a telegram to the American Ambassador in Paris, President Harding speaks of America's "continuing affection" for France, "our trusted and prized friend."

The Reichstag continued its debate on the Ruhr problem yesterday. The leader of the People's Party said that French bayonets would not find the solution. There were slight indications of a trend of opinion in favour of making a definite offer.

Mr. Laurence Ginnell, M.P., died suddenly in Washington yesterday.

SPORTING.

At Newmarket yesterday the Spring Three-Year-Old Stakes was won by Hurry Off.

COURT AND PERSONAL.

Princess Mary and Viscount Lascelles will leave Goldsborough Hall next Tuesday for Chesterfield House, London, where they will be in residence for some time. The Princess has promised to open the Royal Amateur Art Exhibition in Pont street on the 30th inst., and will present the prizes and medals to the successful exhibitors. The King is lending some interesting drawings, from the Royal collection at Windsor Castle, for the loan section of the exhibition.

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The Duke of Connaught will leave the Villa Les Bruyères, Cap Ferrat, on Saturday for Paris, *en route* for London, where he will be in residence at Clarence House for the wedding of the Duke of York and Lady Elizabeth Bowes-Lyon. As Grand Prior of the Order of the Hospital of St. John of Jerusalem in England, the Duke will attend the annual Inter-Railway Ambulance Competition in London on May 11th, and will present the Challenge Shield and prizes.

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The Marchioness of Londonderry has left Londonderry House for Paris, for a week's stay. The Duke of Sutherland has returned from the South of France, and the Duchess of Sutherland will join him at Hampden House at the end of the week. The Countess of Ancaster has joined the Earl of Ancaster at Eresby House, which they purchased some time ago from Lord Howard of Glossop.

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The Countess of Seafield celebrated her seventeenth birthday yesterday. She is the only child of the eleventh Earl, who died of wounds received in action in 1915. The Barony of Strathspey and the Baronetcy (created in 1625) devolved on his only brother, the Hon. Trevor Grant, and Lord Seafield's daughter succeeded as twelfth in line to the Earldom, as well as to the Viscountcies of Seafield and Reidhaven, and the Barony of Ogilvie, all Scottish titles. One of Lady Seafield's aunts, Lady Nina Knowles, is well known in Ireland, particularly in the West, where for several seasons her husband, Sir Lees Knowles, has rented a salmon fishing.

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Earl Cadogan, who has been staying in Rome, has returned to London, where Countess Cadogan is in residence. Lord and Lady O'Neill are staying at Folkestone. Lord and Lady Vernon returned to London yesterday from the South of France. Sir Hugh Clifford, Governor of Nigeria, has arrived in London from West Africa on six months' leave. The Hon. Mrs. Francis Balfour has arrived in London from the Sudan.

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The engagement is announced between Ivan Howe, second son of Mr. and Mrs. Randall Howe, Bray, Co. Wicklow, and Viola May, only daughter of Major and Mrs. Arthur Munro Maunsell, of 10 Galtrim road, Bray, Co. Wicklow.

Further delivery of Crêpe-de-chines, in the new paisley printed and striped effects, at Switzer's, Grafton street.

Miss Campbell has returned from London.—Campbell and Strahan, Ltd., Ladies' Tailors, 11 Wicklow street.

French Models for Spring, brought Direct from Paris. Novel Dresses, Costumes, and Millinery.—McAsey, 53 Dawson street.

Becoming Gowns and Millinery.—Madame Doyle, Wicklow street, Dublin.

The latest 3-piece Models at Slyne's, Ltd., 71 Grafton street.

PASSENGERS ON ROYAL MAIL STEAMERS.

Arrivals:—Mr. and Mrs. G. A. Thompson, Mr. and Mrs. Wheeler.

Departures:—Miss Nellie Ward, Mrs. George Daly, Mrs. Harvey Welman, Mr. Gordon Taylor, H. C. Mooney, Dr. Raphael Sherard, Mrs. M. C. Glasgow, J. F. Eustace, Mr. and Mrs. W. J. Howard, Mr. and Mrs. J. E. Ellis, Mrs. Hurst, J. Hurst, Rev. D. J. C. Kearne, C.F.; Mrs. D. J. C. Kearne, Colonel and Mrs. Clive Bolton, Caleb Wallace.

Superb window exhibit of Costumes, Frocks, and Millinery this week at McBirney's.

The Mansfield Sisters, Wicklow street, are now showing all the Latest Styles in Knitted Sports Wear. Prices moderate.

Greenslade and Co. are showing the Latest in Costumes and Gowns.—Wicklow street.

To Ladies—Elastic Stockings, Belts, and Medical Appliances. Special department for ladies on 1st floor. Female attendant. Fannin and Co., 41 Grafton st.

Our Millinery Buyer has again left for the markets.—Davis and Co., 46 Grafton street.

Mourning orders executed on the shortest notice.—Davis and Co. (Late Ogilvy's), 46 Grafton street.

THEATRICALS AT BLACKROCK.

Several well-known amateurs will appear in three plays, to be performed in the Blackrock, Dublin, Town Hall to-day at 3 and 8.

The old world in its sunset was fair to see.—Right Hon. Winston Churchill.

Whatever else Spiritualism is, it is a leap in the dark.—Mr. G. K. Chesterton.

Women, and particularly young women, are always new.—Mrs. Rose Macaulay.

Mr. E. A. Townley, accountant, Provincial Bank, Carrick-on-Suir, has been appointed manager of the New Ross branch, Co. Wexford.

The Way of Peace.

Yesterday Daniel Breen was captured in the Glen of Aherlow, and of the Republican leaders Eamonn de Valera alone remains at large. Unfortunately, we may not assume that the defeat of the Republican organisation means the immediate and general return of order and law. Bitter passions have been aroused. Our cities and countryside still hold hundreds of armed and reckless men. So long as they choose to maintain a spasmodic war of outrage the stern work of the Army must be continued and the settled conditions which every national interest requires must be kept from birth. Nobody will deny that the quick establishment of permanent peace, apart from its saving of life and property, would be worth many millions of pounds to the Free State. The only possible terms of such a peace are simple and obvious. They were stated yesterday by the Governor-General in his reply to an address of welcome from the Methodist Church. "Beyond the clement condition that weapons should be handed in and hostilities cease, nothing else was asked for or would be exacted." Twice in recent weeks those terms have been offered, with no useful result, to the militant Republicans. Surely the last excuse for further rejection has vanished now? Mr. de Valera and his friends know that they have been beaten in arms, that the National Army, in vindicating the authority of the Free State, is enforcing the people's will, and that obstinate and hopeless resistance will be a deep sin against Ireland. A terrible responsibility rests upon them, and the country awaits from them to-day, with growing impatience, the word that will release it from a long bondage of bloodshed. At the same time we must wish that, as we said on Monday, the Free State Government will help the Republicans to be wise. Concession on non-essentials would be a sign not of weakness, but of strength. Any action by the Government that would serve to dispel the hateful memories of internecine strife would be true statesmanship and would be rewarded as true statesmanship always is rewarded. A settlement which is dominated by the naked element of compulsion may confer amnesty, but may not secure it; and the people's instincts, not less than their material interests, demand amnesty on both sides. Without a fresh start and a frank, all-round acceptance of constitutional methods, a mere surrender of arms may represent an interlude rather than an end. It is for this reason that we hope that an opportunity of conference on the details of peace will not be withheld from the Republican leaders; but they must make the first gesture of peace.

British and Irish Taxes.

The discussion of national finance was resumed yesterday in *Dail Eireann*. A futile attempt was made to convince the Minister of Finance that, instead of a deficit of more than £20,000,000, the first two years of the Free State really would show a surplus of some £6,000,000; but the nation must resign itself to the fact that the Minister's estimate is correct. We agree heartily with Mr. Cosgrave that the dictates of sound finance demand that there shall be no postponement of national liability. The funding of the non-recurrent expenditure, no doubt, would be an easy way out of the difficulty; but in the long run it would be likely to defeat its own end, inasmuch as it would damage the country's credit. Compensation claims must be met as promptly as possible; land purchase must be completed on equitable terms, and, when the railway problem comes to a head again, the shareholders must be treated at least as fairly as they would have been treated in like circumstances by the British Government. All these things will cost money. It is essential, therefore, that Mr. Cosgrave shall float an internal loan at an early date, and that, if possible, it shall be for a sum substantially in excess of the actual deficit of £20,000,000. The Government will need a reserve, and there is no other feasible way in which it can be secured.

One matter of first importance seems hitherto to have been overlooked. According to Mr. Cosgrave's financial resolutions, Irish investors in British securities will pay income tax at the rate of 5s. in the £, of which a certain proportion—roughly, two-fifths—will go to the British Treasury. In the case of 4 *per cent.* War Loan, however, a doubtful situation appears to exist. The dividend on this Stock is paid free of all income tax by the British Government, and there are many citizens of the Free State who derive an income of, say, £300 a year from this source. What will happen to them? One of Mr. Cosgrave's financial resolutions states explicitly that "the interest on all securities issued by the Government of the United Kingdom . . . subject to the condition that the interest thereon should be exempt from income tax, shall be liable to the income tax for the time being charged in *Saorstat Eireann*, but subject to any arrangement for relief which may for the time being exist with the Government of Great Britain under, or by virtue of, the Double Taxation (Relief) Act, 1923, or otherwise." Does this resolution mean that holders of 4 *per cent.* War Loan will be forced to pay the full 5s. or only 6d. in the £? The question of double taxation does not seem to arise in this case, as there is no taxation in Great Britain. Furthermore, what will be the position of investors in "Shells" and Vickers' 6 *per cent.* Preference Shares, both of which are free of income tax in Great Britain?

The imposition of Free State income tax on tax-free securities would be a serious mistake. If Mr. Cosgrave proposes to charge the full rate on such investments, we presume that he is acting in the belief, or at least in the hope, that Irish investors will be encouraged to withdraw their money from British securities and to invest it in Ireland. If his action were likely to yield this result it might be justified; but, unfortunately, its effect is far more likely to be the very opposite. Anything that savours even remotely of confiscation will be fatal to the Free State's credit, and whether holders of tax-free securities are required to pay 5s. or only 6d. in the £ in income tax, nothing will convince them that they are not being victimised. Many of the Irish banks hold large quantities of tax-free Stock, and it is to them, finally, that the Government must look when it floats its proposed loan. The country's chief needs at present are, in the first place, financial stability, and, in the next place, moderate taxation. So long as there is any doubt concerning the safety of investments in British securities the former cannot be achieved; the latter, alas! seems for the moment to be unattainable. Thousands of Free State investors will await with anxious interest an authoritative pronouncement by Mr. Cosgrave in regard to the resolution which we have cited.

Farming in Canada.

Canada is rightly regarded as one of the Lands of Opportunity, in which the British immigrant still may hope to improve his fortunes, if not actually to make a fortune. It is disconcerting, therefore, to read that there is in progress an alarming exodus of the French farming population of Quebec, and, to a less extent, of the farming population elsewhere, into the United States. The cause seems to be obscure. In one quarter blame is laid on the French Canadian newspapers, which have been painting roseate pictures of the abounding wealth and prosperity of the United States. Others declare, however, that the exodus is one of farmers generally, who are disgusted with the way in which they are being exploited on all sides. Six thousand farmers went from Winnipeg alone last year, according to the *Winnipeg Free Press*, and many more are preparing to follow them. The point has been reached, the journal declares, where the farmer cannot make a decent living owing to extortionate freight rates, extortionate insurance rates and the high cost of commodities. It is curious to reflect that, while the Canadian farmer has helped to ruin the British farmer by his competition, he is himself in the same plight as his British cousin when it comes to getting any good out of it. The British farmer already is turning over to grazing, and the Canadian may do the same thing. The United States farmer complains that he is ground to the dust, and the only agriculturists who seem to be doing fairly well are the Argentino and the New Zealander. It is strange that, when food is a universal necessity, those who raise it cannot secure a bigger share of the good things of life.

The London "Zoo."

The saying, "To him that hath shall be given," has been illustrated strikingly in the case of the London "Zoo." As the recipient of gifts of birds and animals from generous donors throughout the world that institution certainly has no rival. Its latest report contains the names of over three hundred donors. The Prince of Wales gave a magnificent collection of birds and beasts, which were received by him on his visit to Nepaul. Among the minor donations may be mentioned the pet monkey of the Royal Dublin Fusiliers. A mere fraction of the total list of donations would enrich any one of the world's smaller gardens. Moreover, the London "Zoo" has no need to search the lining of its pockets when it requires some small change—say, fifty thousand pounds—as the price of an aquarium. Last year Mr. Shakespeare sent from Ceylon a couple of crocodiles. They were put into nicely warmed water and a *mélange* of live fish was added as provision on the way. The crocodiles forgot about their lunch and went to sleep, and when the consignment arrived at the "Zoo" the fish were alive and kicking. The Curator detected immediately that they included several rare species and were, as a consignment, even more valuable than the crocodiles. This sort of thing does not happen every day, and the London authorities ought to make a thank-offering to Fortune by passing on the crocodiles to some deserving institution, like the Dublin "Zoo," and keeping the fish.

QUESTIONS IN THE DAIL.

COMPENSATION TO BRITISH SOLDIERS.

Mr. Cosgrave, in reply to a question by Mr. Gavan Duffy (Dublin County), said that he was not aware that decrees awarded for personal injuries to members of the British forces killed or injured since 11th July, 1921, were excessive or indefensible. All these cases had been closely investigated by the Minister of Finance, and where he was satisfied that the injuries were received by a member of the British forces as the result of a breach of the truce on the Irish side, the onus to meet the decree fell on the Irish Government. As regards the publication of a list of such decrees, one such case was published in the *Iris Oifigiul* on March 6th, 1923, and four cases in the same paper on the 10th inst. All cases would be published from time to time when the necessary inquiries were completed.

Mr. Gavan Duffy asked the Minister for Finance whether it was a fact that the Ministry had agreed to pay in full all decrees for personal injuries to members of the British forces killed or injured in Saorstat Eireann since July 11th, 1921; and, if so, whether the Ministry had now determined that all decrees for personal injuries to persons not belonging to the British forces were likewise to be paid in full.

The Minister for Finance said that the answer to the first part of the question was in the affirmative, provided that, after close inquiry was made, it could be stated that the injuries were the result of a breach of the truce on the Irish side. With regard to part two of the question, where the injuries were inflicted by the British forces as a breach of the truce the British Government would pay the amount of these decrees.

DAMAGE IN BRITAIN.

Mr. Gavan Duffy asked the Minister for Finance whether it was a fact that "the damage by the adherents of Sinn Fein in Great Britain had been valued by agreement at £1,000,000"; and, if so, whether he would circulate the agreement on the subject to the members, together with such particulars of the alleged damage as would enable them to examine the figure of compensation agreed upon.

The Minister for Finance, in reply, said that no agreement as to valuation had yet been concluded in the matter. The British Government had estimated the damage at £1,000,000, but no exact statement on the matter had yet been received.

PAYMENTS TO BRITAIN.

The Minister for Finance, in reply to Mr. Duffy, said that any agreement involving payment of moneys to the British Government could not become operative until the funds had been provided by the Dail.

DISTRESS IN BALBRIGGAN.

The Minister for Finance, in reply to Mr. Duffy, who asked whether he would give special consideration to the question of the propriety of relieving the distress in Balbriggan, where a number of men, some of them married and with families, had now been unemployed since 20th September, 1920, the date of the burnings by the Black and Tans, said that he had endeavoured to render all the assistance in his power to Balbriggan, and already £65,061 had been paid. Practically all the claims had been met.

GOVERNOR-GENERAL AND PEACE.

The Terms Stated.

The Rev. James M. Alley, President of the Irish Methodist Conference; Rev. R. M. Ker, Secretary; Mr. R. W. Booth, and Mr. James Henry, LL.D., Barrister-at-Law, waited on the Governor-General of the Irish Free State at the Viceregal Lodge yesterday, and presented him with an address of welcome on behalf of the Methodist Church.

The text of the address was as follows:—

To HIS EXCELLENCY, T. M. HEALY, ESQ., K.C., GOVERNOR-GENERAL OF THE IRISH FREE STATE.

May it Please Your Excellency,

We, the Committee appointed by the annual Conference of the Methodist Church in Ireland to act on its behalf in reference to public affairs in Southern Ireland, desire to present to Your Excellency our sincere and respectful congratulations on your appointment as first Governor-General of the Irish Free State, and to assure you of our best wishes for the success of your administration.

In pursuance of the traditions of our world-wide Church in its observance of law, and obedience to the powers that be as ordained of God, the sympathy and loyal support of our people are with Your Excellency in your efforts for the establishment, on a firm basis, of the structure of self-government in the Irish Free State.

We believe that our best contribution as a Church, to this end, will be our prayers to Almighty God for His protection and guidance to our rulers, and our efforts to proclaim, and exemplify in conduct, the great truth, that it is "righteousness alone which exalteth a nation." We are convinced that these have not been, and will not be, lacking on the part of our people.

We deeply deplore the violence and crime that have so aggravated the burdens and anxieties of Your Excellency's administration, and resulted in such loss of life and destruction of property. We watch with earnest solicitude for the restoration of peace, and the re-birth in our midst of that high morality, based upon religious principles, which everywhere respects law, promotes habits of industry, fosters the spirit of mutual tolerance and goodwill, and will ensure the true prosperity of the Nation.

We have the honour to remain, Your Excellency's obedient servants.

Signed, on behalf of the Methodist Church in the Irish Free State,

J. M. ALLEY, President.
R. M. KER, Secretary.

HIS EXCELLENCY'S REPLY.

The Governor-General replied:—

Mr. President and Gentlemen,

The congratulations of the Committee of the annual Conference of the Methodist Church in Ireland on my appointment as Governor-General are most welcome. Your re-assertion of the traditional regard for the observance of law which all Churches enjoin will prove a source of strength to the Free State.

Your address revives the wisdom which admonishes that "righteousness exalteth a nation." The resolve of the Irish Government to make equity and law respected is, I trust, an ingredient to be weighed in such righteousness. Violence and crime have, as you declare, added to the national burdens, and the loss which lawlessness inflicts on poor and rich alike is indeed sorrowful. No evil manifestations, however, can shake the determination of those whose privilege it is to uphold the Treaty of Peace between Great Britain and Ireland. That Treaty was signed by the accredited representatives of both nations, and was solemnly affirmed by their Parliaments after prolonged deliberations. This fact holds a high historic significance. Ireland, as faithfully as Britain, will, therefore, maintain and uphold the compact in all its provisions, great or small.

The solicitude of your Church for peace corresponds to the universal desire. On two occasions recently amnesty was tendered to those who took up arms against their countrymen. Beyond the clement condition that weapons should be handed in and hostilities cease, nothing else was asked for, or would be exacted. The standpoint of the Government in this respect differs in no wise from that of the general public.

Peace would at once brighten the prospect of Ireland's prosperity, and with it would come the evocation of a public spirit springing, as it were, from a national alembic. To the future, instead of to the past, we should then look, and begin together to strive to banish ill-will between class or creed, province or party. To help in that good cause is the last ambition that remains to me.

I thank your deputation for their kindness, and am as grateful for their good-will as I am appreciative of the counsels of wisdom with which their address is inspired.

The deputation afterwards remained to luncheon with His Excellency.

NEW LONDON PLAYS.

"MERTON OF THE MOVIES" AT THE SHAFTESBURY.

FROM OUR DRAMATIC CRITIC.
LONDON, Tuesday.

Merton Gill, reared in a small country town, is a film-struck youth in love with the picture of Beulah Baxter, whom he dreams of as the wonder woman of the silver screen. Amos Cashwiler, his employer, complains that he is mooning about and paying no attention to business. Thereupon Merton packs up, takes his savings, and proceeds to Hollywood, the Mecca of his dreams.

Here, after hanging around for three weeks, he finally summons sufficient courage to apply for a job. He meets the Montague girl, and confides in her his contempt for comedy and his desire for uplifting pictures. He also tells her of his admiration for Beulah Baxter, who never "doubles," but plays all the daring stunts herself, taking all risks.

He gets a job as a super, but he cannot act a line of straight comedy. The Montague girl recognises he has a splendid low comedy face, and persuades the comedy director to make a film of Merton. The boy believes all the time that he is making a "straight" and fine picture, and when at the end he realises he is funny, and not dramatic, he suffers anguish. However, he is consoled by the prospect of his future pictures being "pure satire"—and, to quote a rival firm—"above the heads of the majority," a fat salary, and the Montague girl as his future wife.

The young actor playing Merton Gill is Mr. Tom Douglas, an American, and his facial expression reminds one of Tubby Edlin, in its agonised, pathetic indecision.

Miss Patricia Collonge acts the good-hearted little Montague girl with real feeling and quaint touches of humour.

Mr. Clive Currie and Mr. Henry Wenman, as film directors, the latter personally directing a film scene to slow music, were immensely amusing; and Mr. James Carew and Mr. Walter Sondes, as the comedy director and a bored young film star, respectively, gave excellent studies of the two characters. In fact, the whole cast, which is chiefly American, played this amusing film comedy with great spirit, and seemed to enjoy it as much as the audience did.

"TRESPASSES."

The new play at the Ambassador's Theatre is by Edward Percy, the author of "If Four Walls Told." "Trespasses" was cordially received. The trespasses in the play are two-fold, and involve business and love. Young Quinton Coomber, junior partner in a firm of grain brokers, after proving the financial saviour of his senior partner, Grayling, by the aid of his personal cheque book, falls a victim to the fascination and beauty of young Mrs. Grayling.

Before running away with the latter, Quinton tries to leave his partner well in funds in lieu of a wife, and to this end plunges in Shellac. Grayling, however, knows what is going on, and tried to get his revenge by upsetting the market, thus ruining his partner. The *dénouement*, which is rather delayed, is brought about by the wife choosing to go off with her lover, despite every obstacle.

The scenes dealing with the business side were the more interesting. Mr. Frank Lister, as the junior partner, played with a fine nervous intensity. Mr. Lyn Harding was admirably suited to his *role*, and was particularly convincing with the third act. The wife was portrayed by Miss Doris Lytton, who looked very beautiful and acted well, while Miss Ethel Griffiths, as Grayling's mother (throughout a vigorous spokeswoman for Cupid) gave a very finished and amusing performance. The old clerk of Mr. J. Sebastian Smith, who looked a veritable Dickens character, stands out also as a fine piece of acting. The minor characters were adequately portrayed.

GREATER DUBLIN.

(BY ARTIFEX.)
(II.)

Within recent weeks various civic and commercial organisations have pressed the Government to dissolve the Dublin Corporation and to vest its functions in the hands of paid Commissioners. For Commission Government there are many sound arguments and many valuable precedents. In various forms the Commission system operates, with varying degrees of efficiency, in more than one hundred American cities and towns. Apart from a few *doctrinaire* democrats, it may be assumed that the citizens of Dublin would unanimously approve a Government decision to place the municipal administration of Dublin temporarily in the hands of a small body of experts. As a practical issue the problem is entirely in the hands of the Government. We may, therefore, usefully consider what action President Cosgrave and his colleagues should take.

There are at least four distinct ways in which a Commission might be constituted and invested with authority. First, the Government might appoint and endow the Commission with all the powers of the Corporation. Secondly, the Corporation itself could appoint and determine the authority of one or more Commissioners. Thirdly, the Corporation, in agreement with the adjoining townships, might create a "Greater Dublin" Commission, to reorganise and manage such common services as transport, drainage, housing and electricity supply. Fourthly, the Government, on its own initiative, might appoint and define the scope of such a Greater Dublin Commission. The first and second of these expedients are open to the fatal objection that their scope would be limited by the absurd boundaries of the present city. The third fails to cover the whole ground in so far that any Commission appointed by the Corporation and Townships would fail to include in its purview large suburban areas such as Foxrock and Dundrum, the whole interlocking operations of Government Departments, the activities of the Port and Docks Board, and of railway, tramway and other statutory undertakings.

Essentially, the proposal that the Government should directly appoint a Commission rests upon the national character and importance of Greater Dublin. As the Federal U.S.A. Government itself directly governs the City of Washington, so, it may fairly be argued, should the Free State assume responsibility for Greater Dublin. But caution is not less important than courage in any attempt to bring about a great and complex organic change. While drastic treatment is necessary—violence must be avoided. Experience must be gained as reorganisation proceeds if that reorganisation is to prove healthy and effective. Public opinion should be gradually educated and accustomed to the change. For these, and other, reasons I would prefer to see the Greater Dublin Commission appointed for a limited time (say for five years) and charged with very wide, but very clearly-defined, duties.

To invest any Commission with final authority to over-ride the decisions of the Corporation, Townships or Port Board, would certainly provoke hostility and invite failure. What then, should be the functions and limitations of the Commission? Briefly these:—

(1) To prepare a scheme of administrative reform under which joint services would be centrally administered and which would lead gradually to a general unification of all municipal services, and to an agreed abandonment of existing municipal boundaries;

(2) To prepare a general plan of physical reconstruction.

(3) To consult with Government departments, the Corporation, the Port and Docks Board, the Urban Councils, and all the other authorities concerned, in order to obtain their co-operation in carrying through agreed schemes of administrative and physical reconstruction;

(4) In the event—and only in the event—of failure to obtain such co-operation, to prepare Provisional Orders for the guidance of the Government and the Oireachtas; and

(5) To act as the expert advisers and the executive agents of the Government in all important matters relating to Greater Dublin.

"All very excellent," says the reformer who believes in short cuts; "but are the unwieldy Municipal and Urban Councils to remain?" The answer is obvious. They would remain, with their present powers and functions untouched by the Commission, until the Government (reinforced by the considered advice of the Commission, and probably by the consent of the various Councils involved) decreed otherwise.

The Commission, deriving its authority directly from the Oireachtas, could not be attacked as a new bureaucracy. Being appointed for a limited period, its members would have the strongest incentive to be both energetic and prudent. At the least, it would perform two or three necessary functions for the discharge of which no machinery now exists. It would play in municipal affairs the part which a General Staff plays in military organisation—*viz.*, to think, to plan, and to co-ordinate. It would be an effective town-planning body, and it would act as the essential link between the life of the State and the life of its capital.

Finally, the Commission could be appointed and begin to operate without delay. No existing law or institution would have to be "scrapped" to make room for it. Its cost, as compared to the most pessimistic estimate of the waste and expense its existence would automatically eliminate, would be nominal. Its appointment would not involve "amalgamation," and would not stand in its way. It would merely stimulate organic development. If the experiment succeeded Dublin would have "blazed a fresh trail" in municipal affairs. The world, at all events, would look on with interest, and, let us hope, also with profit.

DUKE OF ABERCORN.

RETURNS TO BELFAST FROM LONDON ON FRIDAY.

His Grace the Duke of Abercorn, Governor of Northern Ireland, returns to Belfast from London on Friday morning, and, with the Duchess, will be entertained to luncheon by the Prime Minister and Lady Craig.

The Duchess of Abercorn will attend a meeting of the Girl Guides' Association in Belfast in the forenoon, and will, at 3.45 p.m. at the City Hall, distribute the prizes in the Fancy Costume Competition in connection with the Queen's University students' collection for hospitals.

On Saturday the Governor and the Duchess of Abercorn will return to Baronscourt.

LETTERS TO THE EDITOR.

A CONTRADICTION.

LETTER FROM GENERAL MURPHY.
TO THE EDITOR OF THE IRISH TIMES.

SIR,—In view of the fact that my name has appeared in a recent article in the *Morning Post*, which I did not see till I saw the quotation in your paper, I wish to make it quite clear that the statement concerning me, made therein, is a deliberate and malicious falsehood.—Yours, etc.,

W. R. E. MURPHY, Major-General.
Dublin, April 17th, 1923.

ARMENIAN AND GREEK REFUGEES.

TO THE EDITOR OF THE IRISH TIMES.

SIR,—I question whether it is generally realised how much native Christians—Armenians and Greeks—in Turkey are at present suffering. The plight of Greek refugees seems at present to be even worse than that of the Armenians; and a despatch from Dr. Chambers, of the American Near East Fund at Constantinople, describes the presence of the refugees there as a danger to the neighbouring regions. He mentions 5,000 Armenian refugees in Constantinople and refugee camps of 1,200 children. He estimates that one warm meal a day can be provided at a cost of 5s. 6d. *per* month.

Although the work of the Friends of Armenia is mainly for Armenians, their missionaries and agents are also helping to provide for Greeks in the present distress and persecution whenever they come under their notice. I have a few more subscriptions to acknowledge, and I propose to send another list shortly, with best thanks to your readers.—Yours, etc.,

R. R. BALFOUR.
Townley Hall, Drogheda,
April 16th, 1923.

CORK-MACROOM RAILWAY.

The Minister for Agriculture (Mr. Hogan), in reply to Mr. Davin (Leix-Offaly), said that it was a fact that the Cork and Macroom Railway had been closed for the past eight months. There would be no difficulty in reopening the line, so far as repairs were concerned, if adequate protection could be provided. Special representations had been made to the Minister for Defence to facilitate the provision of protection for this railway.

LONDON LETTER.

IRISH LAND PURCHASE.

59 FLEET STREET, LONDON,
TUESDAY NIGHT.

There was again a good attendance in the House of Commons, though nothing like so large as yesterday's. There was little of importance in questions. Colonel Newman was informed by the Secretary of the Treasury that the amount of arrears of annuities under the Irish Land Purchase Acts was a little over half a million, but that the amount would be covered either by the Guarantee Fund, set up in 1891, or by payments by the Irish Free State Government, and no loss could fall upon the British Exchequer.

A New Member.

Sir Robert Thomas, the new member for Anglesey, took his seat amid Liberal cheers. It had been expected that his sponsors would be Sir John Simon and Mr. Ian Macpherson, both of whom spoke for him before his election, but only the latter turned up. The Budget has rather accentuated the split between the two sections of the Liberal Party, and the respective organs of Mr. Asquith and Mr. Lloyd George take widely different views of what Mr. Baldwin should have done.

The Budget.

Naturally, the Budget has been the one topic of conversation in the City of London to-day, and, though the prudence of the Chancellor of the Exchequer is generally commended, many business men think that he has been too timid in dealing with the income tax. They incline to the view that sixpence is not sufficient, because it will do little to stimulate trade, while a shilling would have had a marked effect in this direction. The ruling idea, however, seems to be that we shall see great things in the way of reductions in taxation next year, if we are able to survive the present.

Premium Bonds.

The suggestion made to-day by Lord Decies that there might be a scheme of Premium Bonds, by which a loan of about one hundred millions might be raised every year for some years has been much discussed; and, though opinions differ considerably, the view is expressed by many that the Chancellor of the Exchequer might do worse than study the idea. The suggestion is that subscribers should obtain one pound certificates bearing one and a quarter *per cent.* interest, or threepence *per annum*. Prizes to the amount of seven hundred and fifty thousand pounds would be drawn annually. The loan could be redeemed at the rate of two millions *per annum*, and the interest would contract accordingly. Lord Decies points out that a loan of one hundred million, if applied to tax reduction, would mean about two shillings in the pound of income tax. He suggests that the first prize should be twenty-five thousand pounds, with ten other of ten thousand, and ninety of one thousand. It is easy to imagine the rush there would be for the one pound tickets in a great lottery.

British Agriculture.

The statement by Sir Robert Sanders, the Minister of Agriculture, that the Government intends to introduce a Bill during the present session to reduce the assessment on agricultural land will mean much to the farmer. The concession will cost the country about four million pounds *per annum* and thus will represent the greatest gift to agriculture for a generation. The four millions is to include one and a half millions from the surplus of the Roads Fund, and this is to be used for the relief of rates which go to the upkeep of rural roads. Such a concession ought to enable the farmer to make ends meet; for it means that on an assessment of one hundred pounds, with a rate of eleven shillings in the pound, the average for rural districts, the farmer will get relief equal to thirteen pounds twelve shillings and sixpence. If the farmers will now move to secure a reduction of railway rates, which, in all probability, they would secure, their outlook would become considerably brighter.

Irish Divorce.

For many years divorce in Ireland had to be obtained through the medium of a Bill which had to pass through both Houses of Parliament. This system now comes to an end. There will be no more Irish Divorce Bills at Westminster, but they will have to be dealt with in Ireland as the Government there thinks fit. The Irish appeals coming to this side will not be taken in the House of Lords, but before the Judicial Committee of the Privy Council. There are, however, one or two outstanding appeals which will still be dealt with by the House of Lords. The Privy Council method is the one adopted in the case of all the Overseas Dominions, representing, as it does, an appeal to the King in person, through his Privy Council.

The London Raids.

The Home Secretary is to be asked by Mr. A. Greenwood to-morrow if he will state whether the raid and arrests made in London during the early hours of Saturday morning last were undertaken at the request of the Irish Free State Government; whether the names of the two men arrested were supplied by the Free State Government; whether any steps have been taken to ascertain if the men are Irish citizens; and under what powers he took action.

The Governor-General.

Next Monday Major Astor will ask Mr. Ormsby Gore whether as a consequence of the conferring of Dominion *status* upon the Irish Free State, the post of Governor-General there will carry the same rights in respect of pension from Imperial funds as the post of Governor-General in other Dominions.

The Royal Wedding.

What promises to be the biggest week for dances and entertainments which London has had for a long while will open next Monday. The first day of the week being St. George's Day, the Knights of St. George will attend a Service at St. Paul's Cathedral, and in the evening the Prince of Wales will be a guest at a dinner of the Royal Society of St. George. A big charity dance, organised by Lady Curzon, will be given on Wednesday at Lansdowne House, at which the Prince of Wales will be present. The event of Thursday is the Royal Wedding, while Saturday is big with the fate of the Football Association Cup. Many private dances are being given, and most of the hotels and restaurants are making every night a gala night next week, while in the suburbs "Royal Wedding dances" and entertainments are being arranged.

Religion in Russia.

In view of the efforts made in several directions of late to whitewash the anti-religious proclivities of the Soviet Government, a question to be put by Mr. T. P. O'Connor to-morrow is interesting. He will ask Mr. Ronald McNeill whether he has information showing that no minister of religion of any kind is allowed by the Soviet Government to give instruction to minors under the age of eighteen; can he say if that prohibition is by legal enactment; if it applies to British nationals; what is the penalty for giving such instruction; have there been any trials for breach of such prohibition; if so how many, and what penalties were inflicted?

Benevolent impotence describes the general view of the attitude of the Government on the Ruhr position during the last few weeks.—Mr. Asquith.

BUDGET PROBLEMS.

TAX ON BRITISH SECURITIES TO BE DEDUCTED IN LONDON.

ORDER IN COUNCIL.

FREE STATE INVESTMENTS IN GREAT BRITAIN.

The Free State Budget was discussed at length in the Dail yesterday, but the many complicated problems that have arisen as the result of the reduction of taxation in Great Britain were not elucidated during the discussion.

An Order in Council issued in London last night deals with income tax on British Government securities held in the Free State. This, in future, will be deducted by the Bank of England, instead of by the Bank of Ireland in Dublin. The amount deducted will be dealt with as if it had been retained by the Bank of Ireland—which seems to imply that the full rate of income tax levied in the Free State will be charged. The residue of the money so issued will be paid to the Bank of Ireland for the payment of dividends.

Some other points that are perplexing the public are dealt with below.

A message from our Belfast Correspondent states that it is believed that firms trading in both the Free State and Northern Ireland (or Great Britain) will have their profits assessed on the proportion of business done in the Free State, and again on the proportion done in Northern Ireland or Great Britain.

IRISH REVENUE.

GOVERNMENT SECURITIES.

ORDER IN COUNCIL.

The *London Gazette* last night contained the text of an Order in Council, signed at Windsor Castle on April 16, dealing with the financial position of the Irish Free State in relation to the management of the National Debt and Government securities.

The Order is cited as the Irish Free State (Consequential Adaptation of Taxing Acts) Order, 1923, and shall be deemed to have come into operation as from the commencement of the current financial year.

In this Order, unless the context otherwise requires, the expression "financial year" means as respects income tax—including super-tax—the year commencing on the 6th day of April, and, as respects other taxes, the year commencing on the 1st day of April.

The expression, "Government Stock," means stock bonds and annuities, transferable in the books of the Bank of Ireland under the National Debt Act, 1870 (as amended by any subsequent enactment), the Government Annuities Acts, 1829 to 1888, or the India Stock Transfer Act, 1862; or transferable by deed under Section 17 of the Finance Act, 1911, or Section 6 of the Government of India (Amendment) Act, 1916.

The expression "dividends" includes interest annuities and shares of annuities.

The management of the National Debt and Government Securities and Annuities—including India Stock—so far as it involves the assessment to income tax of dividends, and the setting apart and retention of the amount of the tax, shall not be transacted in the Irish Free State, and as a consequence thereof the following provisions shall have effect:—

The powers conferred by Section 68 of the Income Tax Act, 1918, on the Governor and Directors of the Bank of Ireland, in relation to dividends payable to that bank, and to dividends entrusted to that bank for payment, shall, in relation to dividends payable to that bank and to dividends on Government Stock—other than India Stock—inscribed or registered in the books of the Bank of Ireland in Dublin, be exercised by the Governors and Directors of the Bank of England, instead of by the Governor and Directors of the Bank of Ireland.

The money issuable to the Bank of Ireland, under Section 14 of the National Debt Act, 1870, or otherwise payable to the said bank, for the purpose of dividends on Government Stock—other than India Stock—except so far as it represents dividends payable by that bank at its principal office in Belfast, shall be issued and paid to the Bank of England.

The Bank of England shall set apart, and retain out of money so issued and paid to them, the amount of the income tax on the dividends payable to the Bank of Ireland, and on the dividends on the said Government Stock inscribed or registered in the books of the Bank of Ireland in Dublin, and shall deal with the amount of the tax so set apart, and retained as if it were tax in respect of dividends intrusted to them for payment.

Such retention shall have the same effect as if the amount of the tax had been retained by the Bank of Ireland.

The Bank of England shall pay to the Bank of Ireland the residue of the money so issued and paid to them, to be applied by the Bank of Ireland to the payment of the dividends.

THE TWO BUDGETS

HOW IRISH FREE STATE IS AFFECTED.

(BY T. W. M.)

Although the Free State is now an independent fiscal entity, we are far removed from the stage when we can afford to be indifferent to the taxation imposed in Great Britain. The changes in the Budget which Mr. Baldwin introduced on Monday in the British House of Commons that affect us most in the Free State are those relating to income tax, Corporation Profits Tax, and the tax on beer.

There has been much speculation since the establishment of the Irish Free State as to what would happen should the rates of taxation in Great Britain vary from those in force in the Free State. In most of these speculations it was assumed that, with the establishment of a native Government in the Irish Free State, great economies would be effected.

It was anticipated that the multitude of Irish Government Departments and Boards would be swept away, that the expenses of administration would be materially less than under the old "Castle" system, and that, with a relatively small National Debt, reduced taxation might confidently be expected by the Free State taxpayer.

"The Halcyon days of Irish Free State finance have yet to come." We are faced with the fact that, instead of our taxation being at lower rates than those of Great Britain, they are actually higher. Shall we benefit in any way from the fact that British taxation is now on a lower scale than that of the Irish Free State?

By reason of her lower taxation Great Britain may be able to sell to us certain commodities at lower prices than before, and in that way we shall indirectly benefit; but in the matter of direct taxation we shall be no better off than we would have been had Mr. Baldwin followed Mr. Cosgrave's example and re-imposed all of the existing taxes of the preceding financial year.

THE INCOME TAX.

Of the three important alterations in the British taxation system, the one that has most interest for the citizens of the Free State is the reduction of the rate of British income tax from 5s. in the £ to 4s. 6d. in the £.

In the Dail on Friday last the information was given, based on the hypothesis that a 4s. in the £ tax was a possibility in England, that under such circumstances (that is to say, a 4s. tax in England and a 5s. tax in the Free State) the Free State investor having investments in England would pay in all 5s. in the £.

In the case of the Irish investor who has an investment in Government Stock in England on which the tax is deducted at the source, as is the case with practically all investments (5 per cent. War Loan being the only notable exception), income tax will be deducted by the Bank of England, in accordance with the instructions given in the Order-in-Council issued last night.

In the hypothetical case which Mr. Cosgrave gave as an example (a 4s. tax in England and a 5s. tax in the Free State), he added that the arrangement with the British Government, broadly speaking, was that the Free State Exchequer would get 3s. in the £ and the British Exchequer 2s. The exact proportions are a matter of indifference to the individual investor, although of considerable importance to the Irish revenue. As far as the investor is concerned, he will pay tax at whatever may be the higher rate in either country.

THE ENGLISH INVESTOR IN IRELAND.

It may be presumed that the English investor in an Irish security, whose dividends will be taxed at the 5s. rate at the source in Ireland, will not receive any concession from the British Government. If it should happen, however, that at some future date the rate of Irish income tax is lower than the rate prevailing in Great Britain, it is probable that the English authorities would give to the English investor in Irish securities the same relief as is now extended to the English investor in Colonial securities.

This "Colonial preference" is practically the same as the arrangement now entered into between the British and Irish Exchequers. In all of the British Colonies the rate of income tax is lower than in the homeland. The English investor who holds a Colonial security pays income tax to the Colony in which the money is earned at the rate of that country. In his income tax return he states the amount received, and he is taxed by the British Government at a rate which is equivalent to the difference between the lower rate in the Colony and the higher rate in Great Britain.

DOUBLE TAXATION.

The Act of Parliament dealing with the matter of double taxation and the Government *communiqué* which has been issued in explanation of the Act are not remarkable for their clarity. Broadly speaking, it may be said that the object aimed at by the Act is to relieve the citizen of the Irish Free State from the possibility of his having to pay two taxes of a similar kind on the same dividend.

There are two very important classes to whose interests no attention appears to have been given. These classes are Irish investors in English securities who are exempt from income tax, and Irish investors in English securities who are only liable to a reduced rate of tax.

As long as Great Britain and Ireland had a single exchequer it was a matter of indifference to the resident in any part of the United Kingdom where the income tax deducted from his dividend was paid. If an Irish investor held stock in a company registered in London the income tax deducted from his dividend was paid there, but he made his claim to his local surveyor of taxes.

If he were exempt he received the full amount of the income tax deducted, or, if he were liable to a reduced rate, he received the difference between the rate to which he was liable and the sum deducted at the source.

Inquiry in well-informed income tax sources has failed to produce any satisfactory answer as to how these classes of taxpayers will fare under our altered fiscal arrangements. It will altogether depend on such arrangements as may be made between the Exchequers of the two countries.

We may take the case of a resident in Ireland who derives an income, say, of £450 a year from an investment in England. We shall assume for the sake of simplicity that the investor is a married man without children; that he is not entitled to any relief in respect of life insurance, and that he has no dependent relative. Before the division of the United Kingdom into two separate fiscal units, such a man would be entitled to the first £225 of his income free of tax, and on the remainder he would be liable to half of the standard rate. On making a claim to the Income Tax authorities he would be refunded the full standard rate on the first £225, and half the standard rate on the remaining £225.

Unless some provision is made to meet such a case, it is quite obvious that it would be useless for the individual in question to apply to the Irish Free State for a return of the income tax to which under the arrangements existing at the time the United Kingdom was a single fiscal unit he would have been entitled.

As a resident in a "foreign" country, he would not be entitled to a refund from the British Government, any more than a resident in France or Canada would be entitled to a refund. It is quite clear that some arrangement must be made to meet cases of this kind.

HOLDERS OF WAR LOAN.

It would appear as if the Irish Free State will be able to secure for its own Exchequer the full income tax on such War Loan Securities as are held by Irish investors. Of these securities, the biggest is the 5 p.c. War Loan, 1929-47. In order to attract investors outside the United Kingdom, this loan was issued with the unusual condition that Income Tax would not be deducted at the source. While the holder outside the United Kingdom is not liable for tax, the holder resident in the United Kingdom is required to give the amount of his dividend on his Income Tax return, and an assessment is raised by the Income Tax authorities in the ordinary course.

The Irish holder of War Loan will, therefore, receive his dividend free of tax, whether his stock is inscribed in the books of the Bank of England, or those of the Bank of Ireland. He will make his return to his local surveyor, and the latter will assess him at the rate of tax to which he may be liable. The full amount of the tax will, therefore, go into the Irish Exchequer, unless it should happen that a reciprocal arrangement be made by the Irish Government to hand over a portion of the tax to the English Exchequer.

CORPORATION PROFITS TAX.

The Corporation Profits Tax was an attempt on the part of the English Government to lay on the shoulders of limited liability companies a tax corresponding to the Super Tax, which those in receipt of incomes of over £2,000 per annum pay to the State.

Previous to its introduction the position of affairs existing was a somewhat anomalous one. To illustrate this, we may take the case of an individual with an income of £2,500 per annum and a limited liability company whose profits amounted to that sum. The individual paid Income Tax on his income at the full standard rate, and, in addition, paid Super Tax on the portion of his income exceeding £2,000.

The limited company paid income tax on the amount of its profits, but was not liable to super-tax. In order that the limited liability company might bear what was regarded as an equal burden with the private individual the corporation profits tax was imposed.

It was a tax of 1s. in the £, or 5 per cent. on the net profits of the company in excess of £500. In theory it seemed an equitable impost as between the private individual and the limited liability company. In effect it proved the reverse, as the tax did not fall on the company as a whole, or on its shareholders as a whole. It came altogether out of the pockets or profits of the holders of the ordinary shares.

To illustrate its unfairness I may take the case of a company in which I have a small interest. In front of the ordinary shareholders there are no fewer than seven classes of shares—first debentures, second and third debentures; first, second, and third preference shares, and deferred ordinary shares.

The holders of each of these classes is entitled to a fixed preferential dividend. The ordinary shareholder takes the balance. Previous to the introduction of the corporation profits tax his return was 1½ per cent. The large sum required to pay the new impost absorbed such an amount of the profit of the company that his dividend is now reduced to ½ per cent.

OPERATIONS OUTSIDE THE FREE STATE.

The question is being asked as to how the reduction of the corporation profits tax in England will affect Irish companies operating outside the Irish Free State. In the officially issued notice of the provisions relating to corporation profits tax it is pointed out that the tax is charged on "the profits of a *foreign* company carrying on in the *United Kingdom* any trade or business, or any undertaking of a similar character, so far as those profits arise in the United Kingdom."

A company registered in the Free State and carrying on business in Great Britain or Northern Ireland is a "foreign" company in the eyes of the Revenue authorities of Great Britain; and if we re-read the above extract, substituting the words "Great Britain and Northern Ireland" for the "United Kingdom," there does not appear to be any doubt as to the liability of a Free State company to pay Corporation Profits Tax on its operations outside the Irish Free State.

Will such profits be subject to the Free State Corporation Profits Tax, and to what extent? This is not a question to which one can give a very definite answer. Much will depend on departmental regulations and such arrangements as are made between the Exchequers of the two countries.

One can, however, give a common-sense answer to the question by assuming that the broad arrangement with regard to relief in respect of double taxation will be enjoyed by limited liability companies as well as by private individuals.

We may take the case of a company registered in Dublin and having a branch business in Belfast. It may be assumed that the Income Tax authorities of Northern Ireland will insist on separate accounts being prepared by the Belfast branch of the house, and that they will be locally assessed to British Income Tax and Corporation Profits Tax.

When the net profits of the Belfast branch are remitted to the head office in Dublin they will again be subject to Income Tax and Corporation Profits Tax; but as Income Tax at the rate of 4s. 6d. in the £ and Corporation Profits Tax at the rate of 6d. in the £ (the new reduced rate) will already have been paid to the British Exchequer, it would seem as if such profits should not be called on to pay tribute to the Free State Government at more than the rates of that Government.

Thus the excess income tax would be 6d. in the £ and the excess corporation profits tax 6d. in the £. If separate accounts of the Belfast business were not prepared, the liability for corporation profits tax, and also income tax, might be measured by taking the proportion of the turnover of the Belfast branch to the turnover of the business as a whole.

ENGLISH COMPANIES IN IRELAND.

It may also be assumed that the Free State authorities will require English companies or individuals conducting business in Ireland to furnish accounts showing the results of their operations, so as to measure their liability to income tax and corporation profits tax to the Free State.

As both of these taxes are now at a higher rate in Ireland than in the neighbouring island, the owners of the profits cannot expect to obtain any relief from the English Government; but there is every likelihood that they will not be subject to any further taxation.

MAN SHOT DEAD

DESPERATE STRUGGLE IN A SHOP.

SEQUEL TO A DUBLIN RAID.

In a fight between three men—one of whom was armed—on the footpath at Lower Dorset street, Dublin, last night, one of the participants was shot through the heart, dying almost instantaneously. The shooting was the sequel to a raid in which the man who was killed, and three others, took part.

The dead man has been identified as James Tierney, aged 24, of 17 Upper Buckingham street.

He was shot by Peter Rooney, 81 Lower Dorset street, a shop assistant in the employment of the Maypole Dairy Company. The account of the encounter, which we give, is that of Rooney himself.

At 9.10 o'clock, it appears, four men, one of them being armed, entered the tobacconist and newsagent's shop at 81 Lower Dorset street, and "held up" the assistant, a girl named Dowling. Rooney, who lives above the shop, was the only other person on the premises at the time, and he, too, was ordered to put up his hands.

Rooney obeyed, and the armed man, presenting his revolver to his chest, told him to go into a back room to be searched. He refused, and dashing suddenly at the armed man, seized him around the waist, and pulled him to the floor. Then began a fight, in which the revolver was fired twice, once by each man.

The strugglers wrestled grimly on the floor, of the shop for some time, first the one and then the other being on top, and all the time the unarmed man gripping the other's wrist in an effort to turn the muzzle of the revolver away from his body. The men eventually rolled out of the shop on to the footpath, and it was then that the armed man pulled the trigger, but the shot was wasted.

At the report of the shot Tierney, who, with the other raiders, had been searching the premises, rushed out, and joined in the fight. He kicked Rooney viciously on the head and body while the struggle continued on the ground.

With a great effort Rooney wrenched the revolver out of his opponent's hand and fired up at Tierney. He then jumped to his feet. Tierney's companions fled. Rooney saw them running in the direction of Drumcondra.

On the arrival of a policeman a priest and a doctor were summoned. Tierney was taken in an ambulance to the Mater Misericordiae Hospital, but on admittance he was found to be dead. He was identified soon afterwards by his father.

The raiders are said to have been respectably dressed. Nothing was taken from the shop.

N.W. FRONTIER CRIME.

NO NEWS OF KIDNAPPED ENGLISH GIRL.

IRISH TIMES FOREIGN SERVICE.
FROM OUR OWN CORRESPONDENT.
ALLAHABAD, Tuesday.

According to the latest news from Kohat, no trace has been found of Miss Ellis or her kidnappers. It is thought unlikely that the latter have slipped through the cordon drawn around the scene of the crime. They are probably lying up in one or other of the cave shelters, which are a feature of this wild and mountainous country.

Energetic action has been taken across the border in the neighbourhood of the Ublan Pass, through which the raiding gang are believed to have retreated, and friendly tribesmen have been holding all the passes since Saturday.

REICHSTAG RUHR DEBATE.

"BAYONETS CANNOT SOLVE PROBLEM."

FRENCH ATTITUDE HARDENING.

IRISH TIMES FOREIGN SERVICE.
FROM OUR OWN CORRESPONDENT.
BERLIN, Tuesday.

Herr Stresemann, leader of the important People's Party, with which Herr Stinnes and other big industrialists are associated, continued in the Reichstag to-day the debate on Germany's Ruhr policy. He made it clear that, passive resistance having served its purpose—to convince France that the reparations problem could not be solved by the use of bayonets—Germany must now do her part towards helping Europe out of the present *impasse.*

It was felt in the Reichstag Lobbies to-day that, following the Foreign Minister's conciliatory speech yesterday, a definite proposal on the part of Germany to the Allies to begin official negotiations cannot be long delayed.

Dr. Stresemann, easily the ablest of present-day German politicians, in his speech to-day stated that once France discards the plan of detaching the Ruhr and Rhineland from the rest of Germany, and approaches the reparations question as a financial question, then the German industrialists and financiers will be ready to co-operate in finding a satisfactory solution.

Another passage in Dr. Stresemann's speech which aroused great interest among the Deputies was one in which he apparently hinted that if France was ready to be sensible, the reparations problem might be solved through French and, presumably, Allied participation in German industrial undertakings.

Reuter's Correspondent adds—Herr Gothein, on behalf of the Democratic Party, said that no compromise was possible with regard to the French plan for evacuation of the Ruhr by stages, or regarding international control of the Ruhr by the League of Nations.

NO ADVANCEMENT.

FRANCE MUST REPLY BY ACTS.

PARIS, Tuesday.

The general view expressed in French political circles on Doctor von Rosenberg's speech is that it marks no advancement towards a solution of the present struggle in the Ruhr.

The *Temps* says that the best description of the speech is conveyed by the German word, "ratlos" (perplexed). Dr. Rosenberg, the newspaper adds, offers nothing, and the so-called offer of January, as revealed in the speech, is not merely inadequate, but illusory.

The *Journal des Débats* says:—For men like Herr Cuno and Dr. Rosenberg, the published decisions of the recent Franco-Belgian Conference, and M. Poincaré's Dunkirk speech are a dead letter. They fail to understand the mind of the French nation. France must reply by acts.—(Reuter.)

PEACE MOVEMENT.

HOWTH URBAN COUNCIL'S RESOLUTION.

The Howth Urban District Council passed the following resolution at its meeting on Monday night:—

"That this Council of the Howth Urban District welcomes to Ireland the Right Rev. Monsignor Luzio, Papal Envoy, and respectfully requests his intervention in the interests of peace."

The Council also passed unanimously the following resolution on the subject of hunger-strikes:—

"That this Council of the Howth Urban District views with grave concern the hunger-strikes taking place at present in Kilmainham and Mountjoy. We consider that the prisoners on hunger strike should be definitely charged or else released. We cannot but feel that if any of these prisoners die their deaths will cause very great bitterness among our people, and will militate against the possibility of an honourable peace, which we so much desire."

MOUNT ARGUS CONFRATERNITY

Last evening at 8 o'clock, at a full meeting of the Prefects and Sub-Prefects of the Mount Argus Branch of the Confraternity of the Passion, at which two Spiritual Directors were present, the following resolution was passed unanimously:—

"That we, the Prefects and Sub-Prefects of the Mount Argus Branch of the Arch Confraternity of the Passion, representing upwards of 2,000 members, offer our respectful greetings to the Papal Envoy, Monsignor Luzio, on his visit to Ireland, and express the ardent hope that he will use the great influence at his command to bring about an honourable peace between the two sides now in conflict, and thus end the lamentable civil strife which is at present rending our country."

KINGSTOWN DISTRICT COUNCIL.

The Kingstown Urban District Council, on the suggestion of Councillor Bentley, marked "read" a circular letter from the Dublin Sinn Fein Peace Committee, requesting the Council to pass a resolution welcoming Monsignor Luzio, and asking him to intervene in the interests of peace.

MR. LAURENCE GINNELL.

SUDDEN DEATH IN AMERICA.

WASHINGTON, Tuesday.

Mr. Laurence Ginnell, who called himself the envoy of the De Valera Party, and who had been actively promoting the interests of the Irish Republic here, was found dead in his room at his hotel. The physicians state that his death was due to natural causes.—(Reuter.)

Mr. Laurence Ginnell was born in the County Westmeath sixty-nine years ago. He followed the profession of the law, and was a barrister of the Middle Temple and of the King's Inns, Dublin. He was keenly interested in literature, and was one of the founders of the Irish Literary Society in London. Mr. Ginnell was elected as a Nationalist member for Westmeath in the Imperial Parliament in 1906, and held the seat until the formation of the Free State, when he was elected to the Parliament for Westmeath and Longford. He appeared for a few minutes at the first sitting of the Free State Parliament, but as his sympathies were with those in opposition the Treaty, did not take any further part in the debates.

Mr. Ginnell married in 1902 Alice, the daughter of Mr. J. King, J.P., Kilbride.

"A STORMY PETREL."

In an obituary notice *The Times* of to-day remarks:—Mr. Ginnell was always one of the stormiest of the "stormy petrels" of Irish politics. Last Tuesday our Dublin Correspondent mentioned him as one of the twelve Republican members of Dail Eireann who were nominated by de Valera as his "Council of State" some months ago, and said that he was in America with Sean Moylan. In the summer of 1921 he went to Buenos Aires and made an attempt to induce the Argentine Government to recognise the Irish "Republic."

In the House of Commons Mr. Ginnell was notable for the number and variety of questions he put down to Ministers. He sat below the gangway on the Opposition side with the other Irish Nationalists, but held no intercourse with them, and in his isolation looked a dour, self-centred figure, out of harmony with his surroundings. His voice was rarely heard in debate, though he frequently rose to speak. This was because he made up his mind that the Speaker deliberately overlooked him, and, in consequence, he caused a scene that was wholly unprecedented in the House.

750 YOUNG IRISH EMIGRANTS.

NEW YORK, Tuesday.

A party of 550 young Irishmen arrived here yesterday by the Carmania and the Celtic. It is also reported that a further 200 landed at Boston on Saturday.—(Reuter.)

The session of the House of Lords lasted only five minutes yesterday afternoon. It opened at 4.15 and rose at 4.20 p.m.

Mr. P. Newman, the father of the billiards champion, died in London yesterday.

DAN BREEN CAUGHT.

SURPRISED IN A DUG-OUT.

WHY HE SURRENDERED

FOUR OTHER PERSONS TAKEN.

The National Army Headquarters last night announced officially that Dan Breen has been captured.

The official report says:—

"Troops of the Limerick Command, operating in the Glen of Aherlow to-day, captured Dan Breen, Timothy Donovan, M. Walsh, Jeremiah Ryan, and James Ryan. In the dug-out in which the arrests were made six rifles and two bombs were found.

"A quantity of ammunition was discovered in a house near by."

THE CAPTURE.

HOW BREEN SURRENDERED.

Our Tipperary Correspondent writes, under date Tuesday:—

In Tipperary this evening it was learned that Dan Breen had been captured in a dug-out in the Glen of Aherlow. The capture was made by troops under the East Limerick Command. The scene of the capture is a place called Longford, on the slopes of a range of hills parallel with the Galtee Mountains, overlooking the Glen of Aherlow, and not far from the village of Galbally.

With Dan Breen were Tim Donovan, Commander of a local company, and Maurice Walsh, of Mitchelstown, who, it is stated, was the late Liam Lynch's secretary.

The troops came upon them by surprise. Dan Breen was clad only in his trousers and shirt, and the other two were only partly dressed. The surprise was so complete that the men were captured without a shot being fired.

In the "dug-out" were discovered six rifles, two bombs, and a quantity of ammunition.

The prisoners were brought to Tipperary in the evening, under a heavy guard.

Telegraphing later, our correspondent says: From further particulars received to-night, it appears that troops from the 18th Infantry Battalion, Tipperary, under Commandant Owen O'Keeffe, Officer Commanding Tipperary, were operating in the Glen of Aherlow at noon to-day, when their attention was attracted by a number of empty cigarette cases on the hillside. On closer inspection some fresh clay revealed an opening to a "dug-out." Hearing voices inside, the troops called on the occupants to surrender. Apparently the occupants had been in bed, for, in answer to the summons, Dan Breen came forward, clad only in his trousers and shirt, and said: "It's all right; I am Dan Breen." He then surrendered, observing that he would not have been captured alive only that he wanted to spare the lives of his two comrades.

The latter, also clad only in shirt and trousers, then came out and surrendered, all three shaking hands with the troops.

In the "dug-out" were discovered six rifles, two bombs, two revolvers, and 450 rounds of .303 ammunition.

Dan Breen, though looking in fairly good health, told the soldiers that he was not feeling very well.

It was almost nine o'clock to-night when the three prisoners arrived in Tipperary, their passage through the streets arousing intense interest.

DAN BREEN'S CAREER.

Dan Breen has been one of the most prominent figures in the stormy events in Ireland since 1919, and many stories are told of his exploits. Of humble parentage, he had earned his living as a railway linesman, but for the past four years he has been altogether a fighting man. For the greater part of that period he has been "on the run"—in pre-truce days from the British forces, and since the truce from the Free State Government forces.

In 1920 he was active in Dublin, and narrowly escaped capture when the house of Professor Carolan in Drumcondra was raided. He escaped with Sean Treacy, who was killed shortly afterwards in Talbot street. Breen was severely wounded when escaping, and in consequence was laid aside for several months.

After the Truce of July, 1921, Breen went to America, but just before the decision was taken on it he returned, as he announced in a published statement, "at the request of his superior officer." At that time it was thought that Breen would support the majority of the Dail, but ultimately he decided otherwise.

That he would have been glad of a peaceful solution of the troubles which followed the passing of the Treaty is well known. He was one of those who, before the fighting began at Limerick, attended a conference there, with a view to settlement, but the effort failed.

Since then rumour had it that Breen was making independent efforts to secure peace, but when interviewed by a Press Correspondent in January last, he denied that such was the case.

It is understood that Breen was one of the Republican leaders who were to have attended a conference in the Knockmealdown Mountains last week. The meeting, however, did not take place, owing to the activities of General Prout's troops.

In the pre-truce days the British Government had offered a reward of £10,000 for the capture of Dan Breen.

OTHER CAPTURES.

Our Tipperary Correspondent writes:—James Hayes, manager of the Galtee More Creamery, and Jerry Ryan, Stonepark, Glen of Aherlow, were arrested by troops. Two sisters named McDonagh, of Lisvernane, in whose residence the military state that fifty rounds of ammunition were found, have also been arrested.

A "dug-out" was discovered and destroyed by troops at Darrinlaar, a famous centre, east of Clonmel. It was a spacious, well-made structure, but contained only some straw, a few rounds of ammunition, and a little money.

A GLENAGEARY DUMP.

ARMS AND AMMUNITION.

The following official reports were issued by the National Army Headquarters last night:—

"In the course of a search of a house on Glenageary Hill, a party of troops this morning found a dump, which contained the following:—

"1 Lewis gun, with three drums of ammunition;

"12 Lee-Enfield rifles, and one Ross rifle;

"2 Revolvers;

"Several thousand rounds of Morris tube ammunition;

"5,000 Rounds of .22 ammunition;

"200 Rounds of mixed revolver ammunition;

"600 Rounds of .303 ammunition;

"7 Bombs;

"1 Field telephone; 1 mine exploder; 20 detonators, and a quantity of leather equipment."

"Troops operating from Mullingar to-day arrested the following in the Glenider district: James Jessop, John Jessop, James Darmody, John Lestrange, John Fitzpatrick, P. Reilly, and John Murray."

"An Irregular surrendered this morning, with rifle and ammunition, to troops in the Limerick Command."

HOWTH RATES.

DECREASE IN TOWN CHARGES.

At a meeting of the Howth Urban District Council on Monday night, the rates were fixed as follows:—

Poor rate, 5s. 3d. in the £; town rate, 8s. 4d. Total—13s. 7d.

Last year's rates were:—Poor rate, 3s. 4d.; town rate, 10s. Total—13s. 4d.

Although the total rate is increased by 3d. owing to increased county charges, the town rate shows a decrease of 1s. 8d. in the £.

SEAMEN'S STRIKE.

CONFERENCE HELD YESTERDAY.

HOPE OF SETTLEMENT.

The strike of sailors and firemen attached to the Marine Branch of the Irish Transport and General Workers' Union was continued yesterday.

On Monday there came into effect a reduction of 6s. 6d. per week in the wages of seamen and firemen on weekly vessels, and of 20s. per month in the case of men on monthly vessels. These reductions were accepted by 16,000 members of the National Union of Sailors and Firemen, but were rejected by the Marine Branch of the Irish Transport Union.

As a result, some Irish owned vessels at Dublin and other Free State ports have been tied up since last Saturday. The British and Irish Company's boat for London was able to sail from Dublin with a crew recruited from the National Union of Sailors and Firemen. Only the boats manned by members of the Irish Transport Union are affected.

Yesterday, under the auspices of the Ministry of Labour, a meeting of representatives of the companies concerned, and of the Irish Transport Union was held in Lord Edward street, Dublin.

After a long discussion the proceedings were transferred to the offices of the Ministry of Industry and Commerce, where they concluded for the day shortly after seven o'clock. The conference will be resumed to-day at 12.30 o'clock.

The prospects of a settlement are regarded as encouraging, although the position is delicate.

MR. W. HEWAT'S VIEWS.

DIFFICULTIES OF A SEPARATE BOARD.

We have received the following statement from Mr. William Hewat, Chairman of the Free State Branch of the Shipping Federation:—

"During the war, to avoid disputes, a Maritime Board was formed, consisting of, on the one side, representatives of the shipowners nominated by the Shipping Federation, and, on the other side, representatives of the men, nominated by the Seamen and Firemen's Union. This Board formed local committees at the various shipping centres, so that any disputes that arose were dealt with promptly. When agreement was not arrived at by the local committees, the matter was referred to the Central Board, working on fixed and agreed rules. No stoppage of work could take place until exhaustive efforts had been made to come to an amicable agreement.

"The value of the work of this Board during the war, and subsequently, has been over and over again demonstrated in the absence of strikes or lock-outs in connection with shipping.

"Recently the Irish Transport and General Workers' Union decided to form a section for sailors and firemen in connection with their organisation. It is necessary at this stage to point out that shipping is largely international, and that if every sailor in the Free State were a member of the Irish Transport and General Workers' Union, the whole number would be very small as compared with the number of men employed in the ships registered in Great Britain. It is common knowledge that shipping all the world over has, perhaps, more than any other trade, felt the effects of the aftermath of the war, and a very considerable portion of the total tonnage has been tied up for want of employment. Many of the owners who continued to carry on have done so at considerable loss.

"To meet the situation thus created both owners and employés have realised the necessity of reducing the cost of working, and sailors and firemen have submitted to considerable reduction in wages. After negotiations covering the whole ground, the Maritime Board agreed that a further reduction of wages—amounting to 6s. 6d. per week—was to operate as from the 16th inst., and this has been generally accepted by sailors and firemen throughout Great Britain, and the cross-Channel and deep sea services have been carried on without intermission.

"The Irish Transport and General Workers' Union, being notified of this reduction, refused to accept it, mainly on the grounds that their members were not directly consulted in connection with the arrangements, thus placing the owners of steamers registered in the Free State in the position that they must either pay higher wages than their more powerful competitors or have their ships tied up through a strike of the crews.

"If one considers the effect of setting up a separate Maritime Board for the Free State area, the effects would seem to be very far-reaching. If, for instance, the Transport Union—as they have done in other directions—demand that a higher rate of wages shall be paid within the area, the great bulk of the tonnage coming into the ports not being owned here, the difficulties in connection with home tonnage are immediately apparent. Or even if they insist that crews shall belong to their Union, these crews will be entirely shut out from employment on the great fleets operating out of British ports.

"Bristling as it is with difficulties, the question is one in which the Free State Government are very much interested, and, at the least, it might be claimed that the whole question is of such great and vital importance as to be worthy of general discussion before such a step as calling a lightning strike on the boats due to sail last Saturday was put into operation."

THE NEW HOLIDAY PROPOSALS.

SHOPWORKERS' PROTEST.

Mr. W. J. Byrne, Branch Secretary, on behalf of the Irish Union of Distributive Workers and Clerks, has sent copies of the following letter and resolution to every member of the Dail and the Senate on the proposed new holiday regulations. It is claimed that the resolution expresses the views of at least 15,000 shopworkers in the City of Dublin:—

"A Chara,—I am directed to convey to you the following resolution passed at the last meeting of the Dublin Central Branch of this Union re the bill presently before An Seanad, wherein it is proposed to change existing bank holidays.

"I may say that my Committee, representing the vast majority of shop-workers and clerks in the city, feel very strongly that a change of holidays, as indicated in the first reading of this bill, is quite unnecessary. Not only will a vast amount of dissatisfaction result amongst the workers if the proposal is carried into effect, but a considerable disturbance to trade will be brought about by senseless interference with the present holidays, which, it is well known, are now preceded by a week of busy shopping on the part of the general public. Furthermore, the principal aim of the present allocation of Bank Holidays, which gives to the workers a welcome respite from toil at intervals when most needed, will be entirely defeated.

"The efforts of those who are promoting this bill would, in the opinion of my committee, be more usefully directed to having the observance of the present Bank Holidays made general through the provinces.

"*Mise, le meas mor,*
"W. J. BYRNE,
"Branch Secretary."

The resolution reads:—

"That this Committee, representative of all shop and office workers in the city, emphatically protests against the proposal to change existing Bank Holidays, believing that no sound reason exists to justify such change, and that same would tend to seriously interfere with and render of no practical value the aim of the present system of Bank Holidays—to give an opportunity when most required by the workers for rest and recuperation."

CAPTAIN A. T. CAULFEILD.

The death has occurred at Bournemouth at the age of 81 of Captain Alexander Thomas Caulfeild, late Grenadier Guards, who, until recently, resided at the family seat at Milltown, Pallaskenry, Co. Limerick. Captain Caulfeild was very highly esteemed by all classes in the district.

Notice was given in last night's *London Gazette* that the King's birthday will be celebrated in London and at all stations both at home and abroad on Saturday, June 2nd.

PARENT TYRE, LTD.

ALTERATION OF ARTICLES SANCTIONED.

WIDER TRADING POWER

Mr. Justice Lawrence, in the Chancery Division, London, yesterday, heard a petition of the Parent Tyre Company, Ltd., for confirmation of resolutions altering its articles, so as to enable it to carry on a business which, counsel said, might be described comprehensively as that of financiers.

Mr. Luxmoore, K.C., for the company, said that it was a holder of shares in the Dunlop Rubber Company and Cotton Mills, Ltd., and considered it unwise to be dependent upon the fortunes of only two companies, and accordingly desired power to hold shares and securities in other concerns, and to purchase and deal in real and personal estate of every description, and other similar powers.

His Lordship—And to be bankers.

Mr. Jenkins, K.C. (for Mr. Adams, a shareholders), opposed the petition. Counsel said it appeared to his client that the company wanted to speculate with its valuable assets, and contended that the proposed alteration was wholly inconsistent with the objects for which the company was formed, and far beyond the scope and intention of ancillary enterprises contemplated by the Companies Act, 1908.

Mr. Luxmoore, in reply to his lordship, said that the company would drop the clause giving it power to deal in real and personal estate.

His lordship, giving judgment, said that the assets of the petitioning company were valued at about £2,500,000 in shares, and loans £65,000. It held 2,000,000 Pref. shares in the Dunlop Rubber Company, and 770,000 shares in Cotton Mills Ltd., valued together at over £2,400,000. The directors considered that it was not expedient in the interests of the shareholders to be dependent upon these two companies, and that this was a convenient time to undertake a new class of business.

There was an overwhelming majority of the shareholdess in favour of the extension of objects, and Mr. Luxmoore, for the company, having agreed to strike out the clause with regard to dealing in real and personal estate, which was too far-reaching and ambiguous, he found nothing in the other proposals destructive to, or inconsistent with, the business now carried on by the company, and with that omission he granted the petition. With regard to the costs, his lordship said that these petitions invited people interested to express their views, and Mr. Adams's opposition had been very useful in assisting the Court in not going too far and granting the whole of the objects in the petition. He, therefore, ordered the company to pay Mr. Adams's costs.

TO-DAY'S LONDON PAPERS.

BUDGET AMENDMENTS.

"THE TIMES" OF TO-DAY SAYS:—

The amendments which are being handed in for consideration on the Report stage of the Budget resolutions indicate the lines on which the Opposition suggest that in their opinion improvements could be made. Owing to the fact that the sugar duty is not reimposed annually, there can be no discussion on this point at present, though it is obvious that there may be a great deal to be said when the Finance Bill is before the House. The Independent Liberals suggest that the duty on tea should be reduced from 8d. to 5d., the National Liberals suggest 4d., and the Labour Party 1d.

The National Liberals will urge the reduction of income tax by 1s. instead of 6d. in the pound, and that the contribution of the brewers towards the penny a pint off beer should be 8s. instead of 4s. a barrel, as Mr. Baldwin proposes. The Independent Liberals ask for the abolition of the McKenna duties which were imposed during the war on imported motor cars, and the abolition of the duty on dried fruits, and on both these proposals they are assured of the support of the Labour Party. A meeting of members who wish to see some alteration in the entertainments tax is to be held at the House of Commons this evening to formulate a line of action.

A TAX ON BETTING.

FEASIBILITY OF THE PROPOSAL.

The Times, in a leading article upon the subject of a tax on betting, observes:—Of the justice of the proposal from the point of view of the incidence of a tax on betting we take it that there will be no dispute at all. It remains to be proved whether it is feasible, and whether it has any real bearing on public morality. On the first point the Government themselves may be assumed to entertain no real doubt, though it will be for the Select Committee to determine the actual ways and means by which the tax can best be collected. The method in view is presumably to place the onus for accounting for the tax entirely on the bookmakers, to register them (the registration fee in itself might produce some small contribution to the revenue), and to permit betting in other places than the racecourse, where it is not a legal offence at present. Ultimately no doubt the backers would bear the burden of the tax, for it would be passed on to them by the bookmakers in the form of shorter odds; but, as there would be no standard of comparison (since all bookmakers would presumably do the same), the incidence of the tax would not be perceptible to backers.

There remains the much more serious question from the Government's point of view of what may be called the Puritan objection to extending the legality of betting in any form. Betting is, unfortunately, not only an amusement, not only a luxury, not only an excitement for which money is paid, but also a cause of poverty and crime. Should it, therefore, be made more respectable, if that can be maintained, in the eyes of the law? We are bound to sympathise with those who would seek to diminish the evils of betting, but the rights or wrongs of a tax on betting cannot in practice be approached by considerations of morality alone. Betting is already to some extent countenanced by law, and the instinct to bet is so ancient that it cannot possibly be suppressed by legislation. To tax it, therefore, may well be held to be one method of curtailing it.

THE BEER DUTY.

In a leading article on the reduction of the tax on beer, the *Daily Express* says:—The brewers, in spite of the previous protestations, did agree to pay part of the reduction, if less than was anticipated. Their contribution of one-sixth of the reduced Excise is well within their capacity to pay without serious diminution of their profits. The remission of tax is applied by barrel in bulk, and not by standard barrel. This is a reversal of Mr. Austen Chamberlain's mistake in the Budget of 1920. It gives a penny a pint reduction to every class of beer, and puts an end to the policy which made the watering of the national beverage of the cheaper sort a source of private revenue.

OBITUARY.

MR. ROBERT SPARROW, R.M.

The death occurred on Monday of Mr. Robert Sparrow, Resident Magistrate of the City of Londonderry. Mr. Sparrow, who was a District Inspector of the Royal Irish Constabulary before he was appointed a magistrate, had a distinguished career in the Constabulary. He was formerly Resident Magistrate of Enniskillen, Letterkenny and Ballymena. Mr. Sparrow was of a particularly genial disposition and was a most tactful magistrate.

MR. JAMES GOODBODY, D.L.

Mr. James Perry Goodbody, D.L., J.P., of Clara, King's County, died on Monday. He was well-known in public and commercial circles in the midlands, where he had extensive interests. Mr. Goodbody was a member of the King's County Council from 1899 to 1920, and, as Chairman of the Finance Committee, rendered excellent service. Formerly, he was High Sheriff of the county.

GREAT FIGHT FOR KERRY CAVES.

ARMED MEN HOLD LOFTY FORTRESS.

DUBLIN GUARD KILLED,

LIEUTENANT WOUNDED.

PERILOUS ATTACK BY TROOPS.

FROM OUR OWN CORRESPONDENT.
TRALEE, Tuesday.

The fight in the caves on the Shannon Coast, near Causeway, North Kerry, is of a most sensational character.

The scene of the action lies on the wildest part of the precipitons cliffs, situated at a place called Clashmaelcon. Information reached the National Army headquarters in Tralee that in a cave there, about 100 feet from the top of a cliff, which rises perpendicularly from the shore, prominent men had made their *rendezvous* for some time.

The approach to the cave from the cliff is by a precipitous path, which even the venturesome Kerry goat would not have the temerity to descend. This winding path by the cliff side, with the yawning chasm underneath, where one false step would mean instant death, did not deter the armed men from adopting it as a place of security from attack.

Yet the National troops essayed the task of attacking it. In the early hours of Monday morning one officer and three men made the descent successfully. Examining the rocks, they discovered a crevice barely sufficient to admit one man at a time. The troops believed that they had the key to the situation, so two of them got through the crevice.

They encountered a barricade a few feet inside, but got through it. A few yards further in they found another barricade. While they were removing it fire was opened on them from the inside of the cave, and Volunteer O'Neill, of the Dublin Guards, 14 Niall street, Dublin, fell, mortally wounded, while Lieutenant Pierson, of the Engineers, was seriously wounded.

The firing from the cave continued, and the two soldiers outside had to take shelter behind a rock. The cover was slight, but they replied manfully to the fire from the cave's mouth, until it ceased. Fire was again opened on them, however, and they had again to seek shelter behind the rock.

PULLED UP BY ROPES.

Seeing their position, the troops on the crest of the cliff lowered ropes, and the wounded officer and the two other men were safely hauled up, under heavy fire from the cave. The body of Volunteer O'Neill had been thrown down to the beach, and attempts to recover his body were beaten off by the hot fire from the cave.

Reinforcements from Tralee arrived on Monday morning, and called on the cave garrison to surrender. There was no response.

An attempt was then made to smoke the garrison out by means of burning sacks of hay and turf. This plan proving ineffective, two mines were lowered, and exploded at the mouth of the cave. This also failed to bring out the occupants, and machine gun and rifle fire was directed against the stronghold, but without effect.

The procedure was continued throughout the night. Lamps were lowered from the crest of the cliff to cover any attempt to escape during the darkness. The lamps were fired on and stoned from the cave.

The entrapped men made no attempt to escape.

This morning further mines were exploded, and machine gun and rifle fire was maintained by the troops. Up till the hour of telegraphing the armed men have not issued from their stronghold.

Two Red Cross men descended the rickety path from the cliff to the shore this morning, and recovered the body of Volunteer O'Neill, which had been buffetted about by the tide, and was in danger of being washed out to sea.

The cave where the armed men are entrenched affords shelter from attack, but there is no chance of escape from it; the alternatives are surrender or death by starvation.

CLONMEL CAPTURES

THE ROSEGREEN FIGHT.

FROM OUR SPECIAL CORRESPONDENT.
CLONMEL, Tuesday.

The two latest captures effected in General Prout's area are briefly stated in to-day's *Irish Times*—those of Frank Barrett, the Officer Commanding the 1st Western Division, and Sean Gaynor, the Officer Commanding the 3rd Southern Division of the Republicans.

Frank Barrett was one of the thirteen leaders who constituted the original Army Executive of October last. All the circumstances connected with the capture of the two leaders point to their having been among those who assembled with Mr. Liam Lynch on the Crohan West Mountain for the ill-fated conference of Tuesday morning last. Both men were captured in the Dyrick area, about a mile from the scene of Mr. Austin Stack's arrest.

It is quite evident that when the conference was broken up by the sudden appearance of the troops the surprised chiefs scattered and fled in various directions.

Barrett and Gaynor appear to have been fleeing from Knockmealdown Mountains. It may be taken that of the little party which was surprised on Crohan West not more than four or five are now at large.

The sudden descent of the Clonmel troops on the old castle at Castleblake, Rosegreen, led to an unexpected result. In the old ruin were concealed some of the few important remaining members of columns which were noted for their activities some months ago. The story of the fight has been told already.

Somers, an ex-captain, and a recent deserter from the National Army, made a desperate attempt to escape. When the wooden partition which divided himself and his companions from the troops was forced open, he hurled a Mills bomb through the opening, wounding eleven soldiers. Somers, dashing from the ruined castle, revolver in hand, attracted the attention of a sentry outside. Inside the castle there was unimaginable confusion. Outside a sentry was coolly and carefully taking aim at the fleeing figure of Somers, who fell with a bullet in his brain.

The sound of the bomb explosion had scarcely died away when another figure emerged from the old castle. It was that of Theobald English, a prominent Tipperary man. Again the sentry fired. The fugitive staggered and fell, shot through the heart. English was the son of a well-known Tipperary merchant, and was a member of the Clonmel Rowing Club. During the occupation of Clonmel he acted as Intelligence Officer. Since the capture of the town by the National troops he has been "on the run." He is stated to have acted as Brigade Intelligence Officer for some months.

TO-DAY'S INDEX.

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FOURTEEN ACTS REPEALED.

EFFECT OF NEW NORTHERN EDUCATION MEASURE.

THE RELIGIOUS INSTRUCTION CONTROVERSY.

LORD LONDONDERRY'S REPLY TO THE BISHOPS.

In moving the second reading of the Education Bill in the Northern House of Commons yesterday,

The Marquis of Londonderry, Minister of Education, expressed satisfaction at the reception which had been given to the measure. The criticisms which had been passed on it showed clearly the deep interest which existed throughout the province in education. Most of them had been directed to what appeared to be omissions from the bill, rather than to the actual provisions specifically contained in the bill. He hoped that when the second reading was passed there would be no doubt as to the policy of the Government. The Act was one of decentralisation, which placed on the inhabitants of the six counties the responsibilities which had hitherto been borne by the British Government. He had no thought in his mind of a return to the centralised form of education.

Referring to the general principles of the measure, he said that parental responsibility was fully recognised at every stage of the bill. The duty of causing the child to attend school was the duty of the parents, and they could be compelled to discharge that duty. In religious education the rights and responsibilities of the parents were fully recognised. The third general principle was the local co-ordination of all forms of education and of all auxiliary services, such as the enforcement of attendance, the regulation of the employment of children, the medical inspection and treatment and the feeding of children. His view was that it was necessary, if the best educational results were to be obtained, if there was to be economy in administration, and if voluntary effort was to be encouraged, the local administration of all statutes affecting children should be in the hands of one and the same local body as far as possible.

FOURTEEN ACTS REPEALED.

To understand fully what was attempted in the bill it was necessary to take into account what it was proposed to sweep away. In the Sixth Schedule it would be found that they proposed to repeal fourteen existing Acts of Parliament and to modify three other Acts.

Dealing with the Advisory Council, Lord Londonderry expressed the view that it should be a smaller body than the Lynn Committee had recommended, with power to co-opt additional members specially qualified. Local education authorities were now established for the first time in Ireland, and they would be the County Councils or the County Borough Councils. These education authorities must retain in their own hands the power to raise money by rate or loan, and to acquire, to hold, and dispose of land; while they might retain the whole of the general control of expenditure, or just so much of that control as it is unwilling to delegate. But all its other powers—the real powers of the management of education—it must exercise through specially-constituted Regional Committees. In framing the bill they had decided that the County Councils and County Borough Councils should be the educational authorities for the reason that the County Council was the general rating authority now, and could not properly be excluded from being the authority responsible for the raising of an education rate.

Their powers other than these were delegated to the Regional Committees, and in setting up these latter bodies the consideration was the desire to associate local interest and responsibility with the requirements of education. The area of a Regional Committee might be that of a single county district or a combination of such districts. The urban districts were included in the county districts for all purposes, except for technical instruction. In so far as the expenses of the education authority had to be met from rates, the amount required in each regional area would be raised within that area, and the local representatives on the authority would be in a position to place an effective check upon local expenditure.

TRANSFER OF SCHOOLS.

As to the transfer of existing schools from their present owners to the local authority, Lord Londonderry said that in framing the bill they desired, not to rule out the possibility of purchase, which in some cases might be the best and most economical arrangement. In the case of a school built in connection with a church, which had provided the education required by the Ministry, while it had been utilised essentially for purposes connected with that church, the transfer to the local education authority might be so hampered by restrictions and encumbered by rights that the transfer would be of so unreal a character as to destroy its own object. It would in some circumstances probably be far better for such a school to remain a voluntary school.

As to higher education, the Minister said that it was their intention to provide as far as possible that no child, simply through lack of means, shall be prevented from obtaining an education suitable both to his future requirements and his present capabilities. Power is given to the Ministry to prescribe, by regulations laid before Parliament, the conditions to be fulfilled in respect of any school for the purpose of Parliamentary grants or of aid from local rates.

Passing on to technical instruction, Lord Londonderry said that on the education authorities would be laid the duty of making provision for technical instruction by means of day or evening continuation schools or classes. We have, he said, made provision for allowing these committees to continue their functions in regard to technical instruction for the urban areas, and to give them exactly the same powers and position in this department of educational administration as the Regional Committees enjoy elsewhere. In this connection, it will be remembered that I foreshadowed, in my speech on the first reading of this bill, a Government grant in aid of taxation raised locally for the purposes of education, and I now wish it to be clearly understood that whatever grant is enjoyed by other parts of the country in relief of local expenditure on technical instruction will be equally shared by those urban committees which elect to retain their present functions.

RELIGIOUS INSTRUCTION.

The question of religious teaching in the schools has naturally aroused a certain amount of controversy, continued Lord Londonderry. In framing the bill I was particularly anxious to give full opportunity to the Churches for denominational instruction, and I think I may fairly claim to have been successful. The question arose as to how this instruction could be given in accordance with the tenets of all the various denominations, and yet inflict no hardship upon those children whose parents belong to a particular denomination. I, therefore, decided to grant the use of the school buildings to the representatives of all denominations outside those hours during which children are required to attend compulsorily. Each denomination, naturally, would prefer a fuller measure of spiritual education for the children, and I am thoroughly in agreement with this sentiment. How, then, is this spiritual training to be imparted to the young and to be interwoven with the daily curriculum? I never had any doubt in my mind but that each Regional Committee would prescribe in the curriculum a certain length of time every day, or its equivalent in the week, during which teachers could impart to the children the lessons of Christian teaching and those moral principles to which we all subscribe. And, therefore, I did not think it necessary, at first, to include a provision for this in the bill. However, from the various representations which have been made to me since the introduction of the bill, and from the deputations which I have met, I have changed my opinion on this point, and I now agree that we should include in the bill such provisions as will ensure that instruction of this description will be imparted to the children. I intend, therefore, on the committee stage to introduce words calculated to give effect to this proposal.

LEAST CONTROVERSIAL PATH.

The controversies which have arisen over religious instruction in connection with the various education bills which have been brought forward from time to time have caused me to proceed very warily, and I feel that in endeavouring to tread the least controversial path I have, perhaps, incurred the suspicion, if I may use the expression, that the State, as represented by the Government, does not to the full realise the vital importance of the formation of character, but attaches too much weight to the secular training of the young. I can assure the House that this is a complete fallacy, and, speaking for myself, and, indeed, for all my colleagues, I am of opinion that no instruction is of any real value unless combined with that instruction are those influences which are indispensable to the making of the upright and God-fearing citizen.

I regret to have to say it, but we must realise that a great number of children in the six counties enter the schools without any spiritual upbringing whatever, and I have come to the conclusion that, unless we lay down, as a Government, our adherence to Christian principles, and the belief we hold in the necessity for associating Christian ethics with secular teaching, we shall not be discharging the duty which we owe to the rising generation.

SCHOOL ATTENDANCE.

As to school attendance, he said that the broad principle of the bill was that school attendance shall be compulsory between the ages of six and fourteen, but there was a possibility under the bill of children between twelve and fourteen being exempted from attendance for the purpose of employment at specified times in specified occupations.

He felt that there would be general approval of the course that they had taken in prohibiting all employment of children under twelve years of age, and street trading would be unlawful for children under fourteen.

ROMAN CATHOLIC TEACHERS.

Continuing, Lord Londonderry said—The question of the teachers comes second only in importance to that of the children, because we recognise that our teachers must be of the best description, and capable in the highest degree of effectively imparting information to the children. For this purpose we have instituted a training college in Belfast, and I am happy to think that the enthusiasm with which this training has already been taken up speaks well for the future. While I am on this subject I cannot refrain from referring to a matter arising on the official statement recently issued by the Roman Catholic bishops of the six counties. I read this statement with some concern, and, I might say, with very sincere regret. I quote from the statement as it appeared in the newspapers over the signatures of the bishops:—

THE TRAINING OF TEACHERS.

"We pass to say a word on the training question. For us, the formation of young Catholic teachers in colleges that are both Catholic and residential, is a vital matter. The Catholics of Ulster, in common with the Catholics of the rest of the country, made heavy sacrifices to provide a Catholic Training College long before the Government of the time was moved to admit the justice of their claim and make grants to several training colleges. Assuredly, there should be an agreement now to use to the utmost the existing training colleges for the benefit of the whole country. It is reported, however, that the only training that will be recognised in Northern Ireland is training at a University, for which the candidates are not prepared by a course of secondary education, and where the surroundings, besides not being at all suited to form the teacher for his work, are more objectionable from the religious point of view than those that existed in connection with the Marlborough street College. Young teachers trained in that institution were not accepted for schools under Catholic management, and candidates hurried through a bit of a University course without the safeguard of a Catholic residential college in an institution where any or no religion is equally welcome, we must consider still less qualified to undertake the sacred duty of teaching our children in the elementary schools. We cannot think of employing teachers trained in this haphazard way, apart from residence in a Catholic college, in Catholic schools for which we are responsible. By all means, it is right that young teachers of special ability should have facilities for graduation."

It is not for me to offer any advice to the Catholic Hierarchy in this matter. I have no doubt they have fully considered their action, and that they are willing to accept responsibility in full measure for the statement they have issued. But it is necessary to say that I communicated, as far back as March of last year, and before training arrangements were instituted in Belfast, with all the Catholic training colleges recognised by the Commissioners of National Education (including St. Mary's College, Belfast), inquiring whether they were willing to train teachers for schools in Northern Ireland on a programme approved by the Ministry and on the usual terms as to grants. None of them agreed to do so.

A SERIOUS CONSIDERATION.

Be this as it may, out of a total of 420 (91 men and 329 women) applicants for admission to training under the new arrangements in Belfast, no fewer than 159 (46 men and 113 women) are Catholics. That is to say, fully one-half of the men and more than one-third of the women belong to that denomination. If, after a full course of training, extending over two or three years, the Roman Catholic candidates who thus secure admission to training and qualify themselves as teachers are, by order of the heads of their own Church, refused appointments in the Catholic schools of Northern Ireland, the position will become serious for the students concerned, and I shall have to reconsider the whole matter in the light of the altered circumstances—circumstances which, I need hardly say, I profoundly hope will never materialise.

Returning to the subject of the bill, I note that, as a whole, the teachers look with favour upon this measure, and I can assure them that it is my desire to place them in a position from which they can render to their profession the best possible service. We must all recollect that our first teachers sprang from the Churches and sacrificed everything to the teaching of the young, without thought of any other reward than the educational well-being of the community. But in these days we are constantly being told that the teachers have abandoned the old ideals; that the well-being of the children has become to them no more than a secondary consideration. I have seen attacks made on the teachers from various directions, and the substance of them all is the apparent disregard which they show for anything and everything but their own material advantages.

SELF-SACRIFICING EFFORT.

I need hardly say that personally I do not feel that these charges are justly laid against them; but they must do nothing themselves to encourage suspicion. Of course, their whole position can be said to have been changed by the assumption by the State of the responsibility of educating the children, and the teachers, instead of occupying their old unique position, now hold a similar position to that of many other public servants. But, whatever be the change, I am sure that they will continue to maintain the splendid tradition of self-sacrifice which was the very essence of the service of their predecessors. Those who, like myself, come into close contact with our teachers know well that in the vast majority of cases these charges of self-seeking are without any foundation, and that there is a profusion of self-sacrificing effort by the teachers, made solely in the interests of the children. Long may this continue in its abundance, because without it all our plans and hopes for the future must fall to the ground.

It has been asserted, said Lord Londonderry in conclusion, that though I stated, on the introduction of the bill, that the salaries of teachers will be a State charge, there is nothing to that effect in the bill. It is quite true that this is in no way specifically laid down, and if it will serve to alleviate any anxiety on the part of those who are likely to be concerned with the local administration of education in the immediate future, I am quite willing to give a pledge to introduce an amendment in Committee, which will place the matter beyond all reasonable doubt, and definitely allocate the service of the teachers' salaries to Parliamentary grants.

MISUNDERSTANDING REMOVED.

Mr. R. J. Lynn expressed hearty support of the measure. There had been a considerable amount of misunderstanding in the country with regard to the terms of the bill in dealing with religious instruction, but that misunderstanding would be swept away by the speech that day. Speaking of the bishops' criticisms, Mr. Lynn said that if he were an enemy of religious instruction in schools he thought he would find the best argument in the fact that Roman Catholic bishops had controlled religious education for over thirty years, and if one wanted to find the result they had only to go to the last Lenten Pastorals, which pointed out that what had been bred all over Ireland in recent times was a race of murderers. It did not lie in the mouths of Roman Catholic bishops to criticise the noble Marquis, and say that he had no religious convictions. The noble Marquis had met the Churches fairly and honourably and well, and there would be no trouble with the Protestant Churches.

Turning to the question of finance, Mr. Lynn said that it was being seriously discussed all over the country. The hon. member for Londonderry had raised an important point which was not mentioned in the bill—that was, whether they were going to continue the old system of granting two-thirds of the sum for building purposes. As the bill stood at present, the Minister of Finance might throw the whole burden of education on the ratepayers. They knew that they had the pledge of the noble marquis, but, as he had said himself, there might be some Minister following him who would do that very thing. The public would, therefore, like to know where they stood as regarded the finance. The noble marquis had cleared it up in relation to teachers' salaries, but they wanted to know something in regard to finance on the building question. On the matter of compulsory education, he personally preferred that by-laws should be made by the Ministry, and made universal for the six counties. The bill was a splendid measure, and the system of education being set up would be the greatest monument in Ulster to the Londonderry family.

FINANCE OF THE BILL.

Mr. James A. Duff declared that the financial provisions of the bill had given the Belfast Corporation very deep concern, because the bill, as presented, was absolutely devoid of any real specific statement regarding the financing of the bill. He welcomed the promise of the noble marquis that day, that an amendment would be inserted in Committee governing the State payment of teachers. He thought that a similarly clear insertion should be made in regard to the State payment of two-thirds of the expenditure incurred by local authorities other than payment of salaries. (Hear, hear.) He pressed for a settlement of those two important points. The Belfast Corporation thought that it would be a pity if the present administration of the College of Technology, with its 7,000 pupils, were too much disturbed.

THE CATHOLIC CLAIMS.

Dr. Morrison commented upon the suggestion that teachers' salaries should be reduced, and opposed any drastic reduction. If a wise scheme of amalgamating small schools was carried in Ulster, there would be no need to make drastic reductions, or, indeed, any reductions in the salaries of the teachers. He referred to the work done by the clergy in regard to the school, which deserved the highest commendation, and to the primary teachers, who constituted one of the finest bodies that they had in rural Ulster.

Referring to the Roman Catholic claims, he said that he would like, if it were possible without the sacrifice of principle, to satisfy the demands of the Catholics. In this matter the Roman Catholic Church stood in a different position from the Protestant Churches. It was no new thing raised with the object of giving trouble, but was one of the articles of their Faith. He held strong views upon political and religious subjects, which he never hesitated to express when he thought necessary; but he had worked with Roman Catholics in the North and in Dublin, and his own views never prevented him from being in friendship with all with whom he came in contact, and he would like, if it were possible, without any sacrifice of principle, to satisfy them upon this matter, and keep the door open for consultation and compromise, if compromise were possible. He was sure that the House would join with him when he said that he hoped the new system of education would create an atmosphere in the Six Counties, where toleration and knowledge went hand in hand for the production of harmony and prosperity of the community.

Sir Crawford McCullagh also requested a definite assurance in the bill regarding the amount that the Government would pay to the cost of education.

Mr. Thomson Donald said that the noble Marquis had not given them any information with regard to the policy of providing new schools. Since the armistice ninety new schools had been provided in England and Wales by the educational and local authorities. No new schools had been provided in Ulster. They had been discussing the age at which children should go to school. Let them discuss that when they had schools to which the children could go.

Sir Robert N. Anderson said that the Minister for Education had removed many misapprehensions, and fully explained clauses which caused the public many misgivings. On the question of the purchase of schools, he would look with interest on how the clause would be framed to carry out what the noble Marquis had in mind.

Mr. J. H. Robb, K.C., said that it was rather a disappointment to the secondary teachers that their position was not more clearly defined. He had expected to hear what scale had been fixed.

The Minister of Education—The scale to teachers is not really a matter for second reading debate. I gave a pledge, and that pledge stands.

FINANCING THE BILL.

The Minister of Finance (the Right Hon. H. M. Pollock), dealing with the financial provisions of the bill, said that the noble Marquis had made it clear that the Government had pledged itself to be responsible for all teachers' salaries. They suffered from a legacy from the Imperial Government, because their people had been long accustomed to State education, the burden falling on the State alone, and they, therefore, thought that it should continue *ad infinitum*. Another difficulty was that they had taken over Governmental responsibilities in the North at a time of great commercial depression and a heavy burden of local taxation. That was one side of the question only. In conversation with Imperial finance officers, he was reminded that Ulster must recognise its local responsibilities to education, and any amount of money for their education, over and above what might reasonably be allocated from the Imperial Exchequer, must be met by Ulster. The undertakings, however, given by the noble Marquis would be carried out to the letter.

Mr. Daniel McGuffin said that he wished the schools had been established on a secular basis, but he did not want it to be taken that he was in favour of Godless schools. He regarded all knowledge as sacred.

Dr. Johnstone continued the debate.

The second reading was agreed to, and the House adjourned.

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The Press Association says that the racehorse, Will Somers, has been presented by the King to the Canadian Government as a stallion.

BANK CLERKSHIPS (MALE).
Since January, 1921, 197 Students of SKERRY'S COLLEGE, 76 St. Stephen's Green, Dublin, were successful at Bank exams., viz., National, 60; Bank of Ireland, 42; Munster and Leinster, 34; Hibernian, 33; Provincial, 21; Ulster, 4; Northern, 2; London Co., Westminster and Parrs, 1.—(Advt.)

TAILTEANN GAMES

POSTPONED UNTIL 1924.

DECISION AT LAST NIGHT'S MEETING.

Confirmation was forthcoming last night of the statement made in the *Irish Times* of April 4, that "it may be taken as settled that there will be no Tailteann Games during the present year." At a special meeting of the General Council of the Tailteann Games, held at the Shelbourne Hotel, Dublin, last night, it was decided to postpone the Games from August this year until 1924.

The Director, Mr. J. J. Walsh, T.D., presided at the meeting, and the following departments were represented:—

Athletics and Cycling—Messrs. J. J. Keane and A. C. Harty.
Hurling and Football—Messrs. D. McCarthy, T.D., W. J. O'Toole, and J. F. Shouldice.
Camogie—Miss O'Ryan.
Handball—Mr. J. J. Healy.
Musical—Professor R. O'Dwyer.
Swimming—Mr. M. F. Brennan.
Yachting—Mr. M. Kelly.
Rowing—Messrs. M. Rowan and J. Linehan.
Motor Cycling—Mr. S. F. Hutchinson.
Shooting—Mr. W. Boydell.
Clay Pigeon Shooting—Mr. W. Boydell.
Golf—Mr. T. Carson.
Ambulance—Mr. A. F. O'Connor.
Lawn Tennis—Mr. J. B. Short.
Literary—Mr. M. J. Murray.
Transport—Messrs. P. J. Floyd and J. M. Burke.
Accommodation—Mr. J. O'Moore.
Finance—Mr. J. V. Lawless, T.C.
Publicity—Mr. D. J. Burke, M.A.
Ceremonial—Mr. E. Fleming.
Catering—Messrs. F. A. Moran and W. M. Kidd.
General—Messrs. P. D. Mehigan, M. Fitzgerald, J. Dobbyn.

After a long and minute consideration of the political, social, and economic position of the country, in which the advantages of proceeding on August next were weighed against the more numerous disadvantages, the following motion was moved by Mr. J. J. Keane, seconded by Mr. F. A. Moran, and passed unanimously:—

"That this General Council of Aonach Tailteann, representing almost every phase of Ireland's political and social life, while deploring the antagonisms and barriers that have temporarily thrown their shadow across the nation's path, realises that, as in olden times, the Games of Tailteann may well be invoked during the forthcoming August as a medium to dispel those differences and recreate that harmony so essential to the national weal. It is, nevertheless, the considered view of the Council that the successful launching of so far-reaching a programme needs a better atmosphere than the present time provides, quite apart from the longer breathing-space essential to the development of our home athletic material and the reorganisation of hotel and rail accommodation; and, otherwise to make the rebirth of the historic and ancient Games of Tara a fitting memorial to the present and the past. We, therefore, feel reluctantly obliged to defer the Games to the first fortnight of August, 1924."

The Council then decided to include in next year's programme the following items, unavoidably omitted last year:—(a) Wrestling; (b), gymnastics; (c), literature; (d), motor car racing; and (e), an extension of the music section.

Prionsais O'Fathaigh, Gaelic League Secretary, was elected to the Language Section—General Council, and Sean Clarke, Rathgar, to a new department to be known as the "Dublin Traffic Committee."

Seamus Lawless, Finance Chairman, announced that the accounts of the Council, which still showed a substantial balance in its favour, were duly audited by the Comptroller and Accountant-General, and found satisfactory in every way.

Mr. Olden, the mover of a vote of condolence with the relatives of the late General Secretary, Mr. Hanrahan, and Mr. Hutchinson, the seconder, as well as several speakers paid a high tribute to the outstanding abilities of the deceased, and the magnificent services he had rendered to Aonach Tailteann. In due time it was hoped the Council would lay a more lasting memorial to his work.

The Council then adjourned to May next, when reorganisation will at once be put under way in all departments at home and abroad.

A NULLITY DECREE.

ACTRESS SUES HUSBAND.

Yesterday, before Mr. Justice Hill, in the Divorce Court, London, Mrs. Elizabeth Patton, otherwise Hedger-Wallace, petitioned for a decree of nullity of marriage against Thomas Watters Patton, who did not defend.

The petitioner gave evidence that they were married in March, 1917, at Cardiff, where her parents lived. The respondent was a Civil Servant, now living at Ballymena, County Antrim. She was an actress, and was at present on tour in Worcester. The respondent had been employed in the Federated Malay States, and during the honeymoon he proved incapable of consummating the marriage.

After medical evidence, his lordship granted a nullity decree with costs.

CUSTODY OF A CHILD.

In the King's Bench Division yesterday, before Mr. Justice Dodd, Mr. W. J. Gleeson (instructed by Mr. James Brady) applied on behalf of Mrs. Rebecca Murphy, of 572 Woodview Cottages, Rathfarnham, for a conditional order of *habeas corpus* directed to Mrs. Margaret Moore, her daughter, in whose custody a child named Ellen Farrell is, for the purpose of obtaining an order determining the future custody of the child. Counsel moved on the affidavit of his client, who stated that in February, 1916, a young woman came to her house with the child. The mother and the child stayed with her until the end of March, 1916, when the mother received a letter from a sister of hers, requesting her to come home and leave the child with her (Mrs. Murphy). The mother of the child left, and she (Mrs. Murphy) took charge and care of the child. In January, 1920, a daughter of hers, named Margaret Moore, who then resided at Newbrook Cottages, Taylor's lane, Rathfarnham, took the child away from her custody, and had refused to return her to her. Her daughter, Mrs. Margaret Moore, had recently left her husband, and had ceased to reside at Newbrook Cottages.

Mr. Justice Dodd granted a conditional order.

FROM THE LEGAL DIARY

LAW NOTICES—Wednesday, April 18, 1923.

HIGH COURT OF JUSTICE.—Chancery Division.—Lord Chief Justice of Ireland. In Lunacy.—Before the Examiner, at 11.30—Vch. so., Wm. Fry and Son. Lord Chief Justice's Chambers.—Before the Chief Clerk, at 11.30—Buchanan, minors; Beirne, minors, Dickie; Reilly, a minor, Allen and Halpin; Ryan, minors; Norman, a minor; Behan, a minor. Before Mr. Murphy, at 11.30—Bell, petr., Hamilton, respt., vouch.

ROLLS COURT.—To-morrow (Thursday).—Motions—M'Dermott v. Attorney-General, part heard. For Friday.—Actions—Paramore v. Hall; Martin v. Martin (and two motions). Wednesday, 25th April.—Adjourned into Court—Burke v. Hickey. This Day.—Rolls Chambers, at 11 (Room 47)—R. C. M'Cleane, decd., Maginn v. M'Cleane, sign cert.; Irish Steam Trawling Co., do.; M. J. Blake, decd., Brogan v. Blake, sign cert.; Powell v. Powell; George v. King; N. Proud, decd., Proud v. Proud. Before the Assistant Chief Clerk (Room 80), at 11.30—Corkery v. Egan.

MR. JUSTICE POWELL.—Before Mr. Justice Dodd, at 12. In Court No. 1. Motion—O'Hara v. Attorney-General. For Thursday.—Adjourned Memorandum—Waters v. M'Dermott. For Friday.—Action—O'Brien v. Quinn. For Thursday, 26th April.—Adjourned Summons—Butler v. Butler. This Day.—Before the Chief Clerk (Room 46)—Hogan v. Hall; Ellard v. Ellard; Graydon v. Graydon; Marjoram v. Glynn; Smith v. Smith; Coughlan v. Millward; Dunne v. Taylor.

CONSOLIDATED TAXING OFFICE.—Master Denning, at 11.—Exparte Taxations—Leavy v. M'Ardle, C. M'Mahon and Son; Lancaster's trusts, H. Davidson; Boland v. Walsh, O'Neill and Collins; Crean v. Murphy, A. Cox and Co. Master Macnamara, at 11—Robinson v. Robinson, C. H. Denroche; Gaffney v. Farrelly, F. M'Breen; do., do., T. Y. Chambers; do., do., G. M. Meares; Keys v. Keys, A. T. Ellis.

LAND JUDGES.—At 23 Upper Merrion street.—Mr. Dickinson, Examiner, at 11—Thomas Sheppard, vch.; Domvile and Breslin, vch.

ADMIRALTY.—Before the Registrar, at 11.30.—Vouching Claims in Reference—The Dublin Port and Docks Board v. the Owners of the ss. Helga.

KING'S BENCH DIVISION.—In Court No. 3, at 11.30.—Crown Side. Exparte Motions. Civil Side. Exparte Motions. Summons—Atkins and Co. v. O'Connell. On Notice—Wallace Bros. v. Bennett; Wolfhill Collieries v. Triston; Simpson v. Mulvey; Barnewall v. Malone; Roche v. Kerr and anor.; Jameson and anor. v. MacNeill.

TRIALS BY JURY.—Before Mr. Justice Pim, in Court No. 4, at 11.45 o'clock. City Special—Scott v. Nugent (crim. con.); Keatinge v. Arnott (work done). Non-Jury—Scott v. Scott (matrimonial). A very large attendance of City Special Jurors is required this morning at the Law Courts, Dublin Castle, in Court No. 4, at 11.45 o'clock. Absent jurors will be fined. Before Mr. Justice Samuels, In Court No. 5, at 11.30 o'clock. City Common—Barron v. Barron (slander); Smyth v. O'Neill (breach of contract). Non-Jury—Dunn Pattison v. Frend (money due). A very large attendance of City Common Jurors is required this morning at the Law Courts, Dublin Castle, in Court No. 5, at 11.30 o'clock. Absent jurors will be fined. For Thursday. City Special—Coleman v. Beecher (breach of promise). City Common—Manning v. Gore (personal injuries); Lafutage v. Jackson and a counterclaim (overholding). For Friday. Non-Juries—Wilson v. Dalton and a counterclaim (goods sold), peremptorily fixed; Medalia v. News Bros. (personal injuries); Tooms v. Moynihan and a counterclaim (goods sold); Dept. of Agriculture and Technical Instruction v. Bath and ors. (promissory note).

BANKRUPTCY.—Before the Chief Registrar, at 11 o'clock—Arrangt., pr. dts., Cussen and Kieran; do., do., J. R. Creswell; do., do., J. O'Connor and Son; do., do., H. F. Chidley; do., acct comp., Crowley and Bolger; do., do., Cussen and Kieran; do., pr. dts., Hoey and Denning.

IRISH LAND COMMISSION.—Examiners' Chambers. Before Mr. Lynch, at 12 o'clock—Otway S. C. Toler, E.C. 8287, vouch. from 17th inst. Before Mr. Sullivan, at 11 o'clock—F. J. B. Gubbins and ors., discharge rulings. Before Mr. Franks, at 11 o'clock—C. Lloyd (Bennett's rent).

BEFORE THE LORD CHIEF JUSTICE OF IRELAND.—At the Courthouse, Green street, at 11 o'clock—City Commission (con.).

LAW COURTS.

MAKING HISTORY.

FIRST JURY TRIAL IN THE CASTLE FOR 270 YEARS.

In Court No. 5 (King's Bench Division), before Mr. Justice Samuels and a city common jury, the case of Moult v. Mangan came on for hearing, in which the plaintiff, Joseph Moult, an infant, sueing by his father and next friend, Joseph Moult, shopkeeper, of 34 Lower Mount street, Dublin, claimed £250 damages from the defendant, C. S. Mangan, agent, of 12 Lower Merrion avenue, Blackrock, Co. Dublin, for personal injuries, alleged to have been sustained through the negligence of the defendant, his agents, and servants in the management of a motor car.

The case for the plaintiff was that, while the little boy was crossing the roadway in Lower Mount street about 6 o'clock p.m. on 26th May last, the defendant, proceeding in the direction of Ballsbridge, came along suddenly with his motor car, with the result that the boy was struck by the mudguard and caught by one of the wheels of the car, knocked down, and seriously injured. Both bones of his right leg were broken above the ankle, and his face and head were also scarred. He was under treatment for some weeks in hospital, and after returning home he still suffered from nervousness and the other effects of the injuries.

The defendant traversed the alleged cause of action, denied the alleged negligence, pleaded that the occurrence was an inevitable accident, and alleged contributory negligence on the part of the plaintiff.

Mr. Lardner, K.C., and Mr. J. V. Nolan-Whelan (instructed by Mr. Michael Noyk) appeared for the plaintiff; and Mr. Battersby, K.C., and Mr. T. J. Smyth (instructed by Messrs. Stritch and Stritch) for the defendant.

The principal question in the case was whether the defendant had been driving at an excessive speed or negligently at the time of the accident when there were numbers of children on or about the thoroughfare.

Mr. Justice Samuels, summing up the evidence to the jury, which included two women, recalled the fact that this was the first jury trial that had taken place in the Castle for the last 270 years, or, perhaps, a little more, so that they were making history.

The jury returned a verdict for the plaintiff for £100 damages, and judgment was given for him for that amount.

GERMAN TRADER'S BUSINESS.

CUSTODIAN'S MANAGEMENT.

Yesterday, in the Chancery Division, before Mr. Justice Dodd,

In the matter of the Trading with the Enemy Amendment Act, 1914, and in the matter of Englebert Burkle, otherwise Berkley (trading as Hilser and Son), an enemy within the Act,

Mr. Joseph Healy (instructed by Mr. Maurice Healy) applied for an order on behalf of Mr. Burkle that Mr. A. G. Hollinshead, the Custodian for Ireland under the Act, should furnish an account of all moneys and securities in his hands the property of the said Englebert Burkle. In support of his application counsel read an affidavit by Mr. Burkle, a watchmaker and jeweller, of 95 South Main street, Cork, and of Tralee and Listowel, in the course of which he said that the Custodian had delivered up to him the title deeds of his business premises, and he had himself been carrying on business since November, 1921. The Custodian had closed his business premises in Listowel and surrendered same to the landlord, and no question now arose with regard to them.

The affidavit referred to the correspondence between the Custodian and Mr. Burkle's solicitor in connection with the business, and to investments amounting to about £6,000, representing accrued income and cash taken over when Mr. Burkle's business was first vested in him (Custodian).

Mr. Blood, K.C. (instructed by Messrs. Bennett Thompson and Edwards), who appeared for Mr. Hollinshead, said that the case was unique in that it was the only case in which a Custodian under the Trading with the Enemy Act was prepared to undertake the responsibility which Mr. Hollinshead had undertaken, of carrying on the trade of an enemy trader. Mr. Burkle's business as a jeweller was carried on in Cork, Tralee and Listowel. It was left to Mr. Hollinshead's discretion as to what he would do in connection with this business, and he decided that he would carry on the Cork and Tralee business, but that the Listowel business should be closed down. He carried on from 1914 or 1915 until the close of the war with great success. The Custodian made considerable profits by his management of the Cork and Tralee business, and he put the accounts in the hands of Messrs. Craig, Gardner and Co. for auditing.

Counsel (proceeding) referred to an affidavit by Mr. Hollinshead giving a full account of the management of the business, and stated that he found that the capital and interest amounted to about £6,899 6s. 6d., to which must be added the sum of £72 14s. 1d., the amount to the credit of the estate in the Bank of Ireland.

As against that he was entitled to credit the value to the date of transfer of War Loan investments transferred by him on the 11th August, 1922, and which amounted to £6,224 10s. 9d., leaving a balance due by him (Mr. Hollinshead) of £747 9s. 11d., which he was prepared to pay to Mr. Burkle. Counsel added that Mr. Burkle, a German trader in Ireland, had got back, as a result of prompt investments in War Loan by Mr. Hollinshead of every penny in the way of profit from the business and of the management of the business, a sum of £7,000, which was handed over to Mr. Burkle, in addition to £2,219 realised from Lloyd's Insurance, consequent on the destruction of Mr. Burkle's business premises in Cork. In view of these facts, counsel submitted that Mr. Healy's client had shown a curious lack of appreciation of what Mr. Hollinshead had done.

Mr. Healy said that his client was only technically an alien through neglecting to take out naturalisation papers.

Mr. Justice Dodd refused the motion, with costs.

DEPOSIT ON A SALE.

In the King's Bench Division, before Mr. Justice Dodd, in the action of Michael Hughes, of Dargle road, Bray, v. Peter Paul Fagan (trading as the Home Finding Company of Ireland), 30 Lower Ormond quay, Dublin,

Mr. Frederick Matheson (instructed by Mr. Albert Woodcock), for the defendant, applied for an order for discovery of documents. The defendant stated that the action was brought against him by the plaintiff to recover £50, the amount of a deposit on the sale of the plaintiff's shop and premises at No. 11 McGowan's terrace, Ranelagh, received by the defendant from Mr. Francis Creegan, the purchaser. He had a good defence to the action.

Mr. Justice Dodd made the order for discovery.

WINDING UP A COMPANY.

In the Chancery Division, before the Master of the Rolls, in the matter of the Irish Boot Manufacturing Company and John Malone, Ltd.,

Mr. Dickie, K.C., with whom was Mr. Geoghegan (instructed by Messrs. William Smyth and Son), applied on the petition of Mr. John R. Rose, merchant, 73 Dame street, Dublin, for an order winding up the Irish Boot Manufacturing Company and John Malone, Ltd., under the provisions of the Companies (Consolidation) Act, 1908. The registered office of the company was situated at 25 Eden quay, Dublin. It was incorporated under the Companies Acts on 6th June, 1918, the objects for which the company was established being to carry on the business of boot and shoe manufacturers and other businesses and trades, as approved by the memorandum of association. The nominal capital of the company was £10,500, divided into 10,500 shares of £1 each. The amount of the capital paid up, or credited as paid up, was £7,076. The company, the petition stated, was indebted to the petitioner in the sum of £451 9s. 4d. for goods sold and delivered. The petitioner had made application to the company for payment of the debt, but the company had failed and neglected to pay it, or any part thereof. The company, it was added, was insolvent and unable to pay its debts.

Mr. Rutherford, solicitor, who appeared for the company, said he did not oppose the application.

The Master of the Rolls made the winding-up order sought.

Thousands of ladies keep a box of Martin's Pills in the house. Those who use them recommend them, hence their enormous sale. Price 5s. Sold by all Chemists and Stores; or post free from Proprietors, Martin, Chemists, Southampton.—(Advt.)

THE DEPORTEES.

REPORT OF LABOUR DELEGATES.

SOME QUESTIONS TO THE BRITISH GOVERNMENT.

The delegates of the British Parliamentary Labour Party, Mr. J. W. Muir, M.P., and Mr. A. Greenwood, M.P., have reported on their mission to Dublin to inquire into the question of the deportation of 110 persons from England. They had long interviews with President Cosgrave and with Mrs. Maud Gonne MacBride, and with other unofficial persons, but were unable to see any of the deportees.

President Cosgrave stated to them that the Free State Government drew a sharp line between political propaganda in favour of the Republican cause (which he declared was legitimate) and military preparations and assistance, which the Free State must make every effort to suppress.

The British Home Secretary, in the House of Commons (March 12), emphasised the activities of the "O.C. Britain," as regards the Free State, and incidentally referred to possible action in Britain.

He quoted a letter from the "O.C. Britain," stating that "we are considering carrying out active hostilities in England owing to the advanced development of the situation here. The activities would mean a general destructive policy."

President Cosgrave told them that destruction here was a real possibility.

The Free State, so they were informed, felt that the circumstances warranted the arrest of the persons since deported, and the Free State Government requested the British Government to take the necessary steps. The British Government arrested the suspected persons, and handed them over to the custody of the Free State Government.

The British Home Secretary stated in the House of Commons (March 12) that he had acted under Regulation 14B of the Restoration of Order (Ireland) Act, and that he was supported in this by the Attorney-General. President Cosgrave, in the Dail (March 20), in answer to a question by Mr. T. Johnson, declared that "the Restoration of Order in Ireland Act, 1920, and the Regulations made thereunder, are, so far as the territory of Saorstat Eireann is concerned, spent, and of no legal force or effect."

"We have, therefore," say the delegates, "the spectacle of the British Government acting under legislation, which political and legal authority in Ireland regards as being inoperative in Ireland, though the offences alleged are against the Irish Free State, and the persons arrested are interned in Ireland."

As regards the Free State, the situation is that there is a condition of armed insurrection, and the Executive have interned over 10,000 persons under extraordinary powers which they possess, or have assumed, in the interests of the security of the State. As regards the British Government it cannot claim that there is a state of war or armed insurrection, and it has used legislation for promoting order in Ireland, a responsibility which no longer rests with the British Government, but with the Free State Government.

Internees are allowed to see solicitors. Already three Irish solicitors have visited the internees. It is understood that they are acting for more than one person. The Free State Government does not intend to do more than keep the internees in custody. It believes that it is breaking down the Republican resistance, and that in a matter of a few months at the most it will be in a position to liberate the internees.

As the delegates were unable to examine the actual conditions of life at Mountjoy Prison, they had to rely on information received from the State Government, on the one hand, and the Women Prisoners' Defence League on the other.

There is no doubt that the problem of accommodation is a serious one. The Free State Government has over 10,000 people interned, and the prisons are, therefore, crowded, and there must be some degree of discomfort. At the same time, President Cosgrave stated that, apart from deaths by violence, only one person had died whilst under detention.

It is alleged that interned persons have been ill-treated, and some of them shot, whilst in prison—apart from the executions carried out by the instructions of the Government. Mrs. Despard (President) and Mrs. MacBride (hon. secretary), of the Women's Prisoners' Defence League, have over their own names publicly issued a manifesto making serious charges against the conduct of the prisons. It is said that prisoners have been tortured. It is, of course, known that the Government have refused admission to the prisons to visiting justices and sanitary officers. A demand was made for an inquiry into the whole question, but the Government rejected it.

The Dublin Corporation itself instituted a public inquiry and examined witnesses. The newspaper reports of the proceedings, however, were censored. It is said that the report has been drafted, but it has not yet been published.

It is alleged that in Mountjoy Prison revolver shots are frequently fired through the windows of cells and that internees have been shot. The Free State Government admit that on one occasion at Mountjoy Prison an attempt was made by internees to overpower the guard, but there were more casualties amongst the guard than among the internees. There seems to be ground for believing that the Free State Government has not got complete control of all its troops, and, if this be so, then unfortunate incidents might easily arise.

The Free State Government, however, is hardly likely to admit that its authority over its own agents is not complete. On the other hand, the allegations of the torture of internees cannot be generally accepted without a thorough investigation into the actual cases. Nevertheless, it is necessary to take cognisance of the allegations.

The two points under this head which concern the Labour Party are: (1) the conditions under which the deportees are interned; and (2) their safety.

As the British Government is responsible for the arrests and deportations, it clearly must be held responsible for the reasonable comfort and safety of these people during their internment.

The delegates think that there are several matters on which the Government should be pressed, either for further information or for satisfactory undertakings:—

On receiving from the Free State Government the names of persons now interned, did the British Government itself make inquiries to satisfy itself that it was justified in making the arrests?

Were the local police authorities consulted, or were they merely given instructions to arrest the persons named to them?

Did the British Government take any steps to ascertain whether the persons arrested were Irish citizens?

Will the British Government now take the initiative in ascertaining the citizenship of the internees?

Are there any persons whose arrest has been asked for by the Free State Government, but who have not yet been arrested?

In the event of any further arrests, will the British Government allow prisoners to be tried?

Why does not the British Government, if it can justify the arrests on the evidence in its possession, agree to the suggestion of the Deportees' Committee that the internees should be brought to trial?

Does the British Government take full responsibility for the reasonable comfort and safety of the internees?

Will the British Government take responsibility for the maintenance of the dependents of internees?

Will the British Government accept the assurances of the Free State Government, if the latter liberates internees thought not to be implicated in the alleged conspiracy?

Does the British Government agree that citizens of this country should not be interned outside Great Britain?

In conclusion, they ask the British Government to lay on the table the evidence on which the persons interned were arrested and deported.

King Albert will deliver an address at the unveiling by the Prince of Wales, in Brussels on April 26, of the monument of British gratitude to Belgium.

On the proposal of the Minister of War and the recommendation of the Cabinet, the President of Poland has conferred on Marshal Foch the rank of "Marshal of Poland."

DUBLIN MURDER TRIAL.

JURY DISAGREES AND IS DISCHARGED.

Yesterday, at the Dublin City Commission, before the Lord Chief Justice, the trial was resumed of Laurence Dowling, who was charged with the murder of Mr. Max S. Green on March 3, 1922, at St. Stephen's Green, Dublin.

Mr. M. Carrigan, K.C.; Mr. Dudley White, K.C., and Mr. Sainsbury (instructed by the Chief State Solicitor), prosecuted.

The prisoner was defended by Mr. P. Lynch, K.C., and Mr. Cecil Lavery (instructed by Mr. Corrigan, solicitor).

Constable Murray, 36 B, stated that he was on duty at the top of Grafton street on March 3, 1922. He heard the noise of two shots near Dawson street, and saw people running towards him, and heard shouts of "Stop that man!" He saw a man running by the railings of St. Stephen's Green. The man had a large dark-coloured revolver in his right hand, and he put it in the right overcoat pocket. The man went in the main gate, and ran along the park towards York street. Witness ran outside the railings towards the wicket gate, and drew his automatic pistol, which he had at the time. When inside the gate the man was about fifty yards ahead of him. Witness called upon him to halt, but he did not do so, and witness fired one shot, and then two, when the pistol misfired. The man turned around on the footway, and presented a revolver at him, but did not fire. He then ran along the Green, pursued by witness. Other parties were also pursuing the man, and there were shots fired.

At the corner of Leeson street witness lost sight of the man, and commandeered a passing military tender. He got into it, with some armed civilians, and pursued the man. Near the Eye and Ear Hospital witness saw a man walking along the side of the road.

Mr. Carrigan—Did you recognise him? Yes.

Was he the man that you had pursued in St. Stephen's Green? Yes.

Lord Chief Justice—The prisoner

Witness—Yes, my lord.

NOTHING ON HIM.

Continuing, witness said that he halted the man, searched him, but found nothing on him. Witness then asked him about his gun, and he said that he had none. Almost at the same moment a civilian, in the presence of the accused, said: "Here it is; I found it in Hatch lane." Witness then arrested him. The man whom witness pursued through St. Stephen's Green and arrested was the prisoner, Dowling.

Patrick Quinn, a soldier in the National Army, said that he saw a man named O'Neill arrested in Dawson street. He heard two shots, and when he went towards the Green he saw a man lying on the ground.

Christopher J. Monks, a clerk, stated that he was coming down St. Stephen's Green, when he heard a shot and saw a man running along towards Grafton street. The man turned up the West side of St. Stephen's Green, and witness pursued him and saw him arrested.

Mr. Sainsbury—Do you see that man in court?—Yes.

Is he the same man that you saw in St. Stephen's Green being pursued?—Yes.

HOSPITAL DOCTOR'S EVIDENCE.

Dr. Joseph Francis Webb stated that he was on duty at Mercer's Hospital when Mr. Green's body was brought in. There was a punctured wound on the left side of the chest about the region of the heart. The bullet had fractured the third rib on the left side. He found a bullet embedded between the second and third ribs at the back towards the right-hand side. Death was due to shock and hemorrhage following the gunshot wound.

Station Sergeant Manning stated that when the man was brought to the Central Police Station witness asked him for his name, and he replied: "Laurence Dowling, aged 19, of Lismoyle, Kennilworth Park, draper's assistant." The revolver was handed to witness. There were four live bullets in it. He compared them with, and found them similar to, the one that was found in Mr. Green's body.

Evidence was given by a police witness that some of the exhibits in the case, including an attaché case and two revolvers, had disappeared during the occupation of the Bridewell by troops during the operations against the Four Courts last year.

Inspector Forrest, D.M.P., stated that accused, after being cautioned, made the following statement, which he signed:—"I did not fire a shot. It was when I was brought to College Police Station that I first heard of anyone being shot."

This closed the case for the prosecution.

CASE FOR THE DEFENCE.

In opening the case for the defence, Mr. Lynch, K.C., said that he was convinced that the case would receive from the jury the most careful consideration. Reference had been made to the pistol brought to the police station, and to its having been the particular one used. But they had it now that the weapon was not produced, and a great deal depended upon whether or not the weapon had been recently discharged, and on that point the jury had not been given convincing evidence.

There was no witness whose testimony would justify the jury in holding that the prisoner was involved in that which resulted in the shooting of Mr. Green. It was obvious that a man would run when shots were fired, and a crowd of people around. The truth of the case was that the man who fired the shot was a man who was being pursued at the moment, and that he could not have been Dowling.

There was no certainty, counsel continued, as to who fired the shot at Mr. Green, and the duty of the jury was obvious. Even if the prisoner had a pistol in his hand, and even if he pointed it at Mr. Green, if it did not go off the case failed. If the prisoner fired a shot at Mr. Green from the distance stated, the clothes would have been singed and the bullet would have gone through the body.

He respectfully suggested to the jury that even if the prisoner had taken part in a raid, that had nothing to say to the issue in this case, which was one of life or death. Where there was an absence of certainty of proof he was entitled to ask the jury to spare the life of the prisoner.

Staff Captain Boylan stated that he had considerable experience of all types of pistols. The pistol shown to him was a common type, and there were many of them in the country. It was a most powerful firearm, and a bullet fired from it within a yard or a foot of a person would go through the body. The powder used in automatic pistols was smokeless.

Mr. Lavery addressed the jury for the defence.

Mr. Carrigan replied on behalf of the prosecution.

His lordship then reviewed the evidence in detail, his charge lasting two hours and twenty minutes.

The jury retired at 7.40 p.m., and returned to Court at 8.32 p.m.

The Clerk of the Peace—Have you agreed to your verdict?

The Foreman—We have not.

The Lord Chief Justice—You have only been in about an hour.

The Clerk of the Peace—Not quite an hour, my lord.

The Lord Chief Justice—Is there any part of the evidence that you would like me to read over to you?

The Foreman—It is as regards the conflicting evidence about the number of shots, my lord.

The Lord Chief Justice—The question for you to consider is who fired the one shot that killed Mr. Green. Go in again for a little while, talk it over, and consider the matter.

The jury again retired at 8.38, and returned at 9.17, when the Foreman said that they could not agree.

The Lord Chief Justice asked if they re tired again would it be of any use.

The Foreman replied in the negative.

His Lordship then discharged the jury, and on the application of Mr. Carrigan the prisoner was put back.

U.S. MARKETS.

STOCKS CLOSED IRREGULAR.

(REUTER'S TELEGRAMS.)

NEW YORK, Tuesday.

Stocks opened irregular. Indications of expanding public interest in Railroad shares encouraged buying of Industrials and Specialties. The heaviness of International Mercantile Marine Pref., International Paper and American Hide and Leather Pref., which were sold at the year's lowest level, was due to special causes. Mr. Garry's statement that the value of the United States Steel Corporation Properties had increased by more than a billion dollars since the organisation had a good influence. Bear pressure in spots, however, caused irregularity in the late dealings, and the market closed irregular.

CLOSING PRICES.

Eng. Parity	Stocks.	Closing Bid Prices Mon.	Closing Bid Prices Tues.	Business Done H.	Business Done L.
[illegible]	Funded	102¼	102½	—	—
111	U.S. New 4% Loan	103¾	103¾	—	—
108⅜	Atch., Top., Santa Fe	101⅛	101¼	—	—
94½	Do. Preference	89	88¾	—	—
108½	Do. 4% Con. Bonds	100¼	100½	—	—
86⅜	Baltimore and Ohio	52	53	—	—
165¾	Canadian Pacific	152½	154½	—	—
76⅜	Chesapeake Ohio Com.	71½	71	—	—
25	Chic., Mil., & St. Paul	22½	23¼	—	—
87⅜	Chicago and N.-West	81	81½	—	—
121½	Do. Pref.	112	113	—	—
19⅝	Erie 1st Preferred	18½	18¾	—	—
49½	Do. 4% Gen. Lien Bds.	45¾	46	—	—
39⅜	Great Northern Pref.	74¼	74⅞	—	—
121⅞	Illinois Central	113½	113	—	—
70	Lehigh Valley	66⅝	66¾	—	—
154⅝	Louisville & Nashville	144	144	—	—
9⅛	Mis'ri, Kan., & Texas	9	9	—	—
—	Do. 2nd Mt. 4% Gd. B.	Nom.	Nom.	—	—
17⅛	Missouri Pacific New	16⅞	16½	—	—
8⅝	Nat. of Mexico 1st Pf.	7⅝	8	—	—
3¾	Do. 2nd Pref.	3½	3½	—	—
101⅛	N.Y., Cnl., & Hudson R.	94½	94½	—	—
118⅝	Norfolk & West Com.	110¼	110½	—	—
81½	Northern Pacific Com.	73½	73⅞	—	—
19⅝	Ontario and Western	18½	18½	—	—
49⅛	Pennsylvania Shares	45¼	45¾	—	—
92⅛	Reading Shares	77½	78⅛	—	—
54⅛	Do. 1st Preferred	[illegible]	[illegible]	—	—
89½	Do. 4% Mort. Bonds	88	88¼	—	—
37⅝	Southern Railway	34	34½	—	—
97⅜	Southern Pacific	90½	91½	—	—
27⅜	Texas and Pacific	28	28	—	—
148⅛	Union Pacific	137½	138¾	—	—
78½	Do. Pref.	71	73	—	—
94⅞	Do. 4% Bonds	90	89	—	—
10¾	Wabash Common	8½	10	—	—
33¾	Do. Preferred A	31	31½	—	—
67⅞	Amer. Smelt Refin. Com.	63	63½	—	—
53	Anaconda Copper	49½	49½	—	—
23⅛	Brit.-Amer. Tobacco	22	22½	—	—
71¾	N.Y. Cons. Gas	66½	67½	—	—
192⅛	General Electric	180¼	179½	—	—
114⅛	U.S. Steel Common	108⅛	108¼	—	—
128⅛	Do. 1st Preferred	119	119¼	—	—
109⅛	Do. 2nd 5% Bonds	101½	101¼	—	—
—	Silver (Foreign Mined)	66½	67	—	—
—	Do. (U.S. Mined) Ref.	99½	99½	—	—
9⅜	Inter. M.M. Com. Certs.	8½	8¾	—	—
37⅛	Do. Pref'd Certs.	37½	35	—	—
53½	Royal Dutch Oil	51½	51½	—	—
42½	Shell Transport	35	35	—	—
308	Mexican Petroleum	283*	288*	—	—
73½	Pan-American Pet.	69½	69½	—	—
18½	General Motors	16½	17	—	—
66⅛	U.S. Rubber	61½	61½	—	—

*Asked. † Ex div. ‡ Ex Bonus. § Ex rights.

	Monday.	Tuesday.
Call Money	5b. 5¼a.	5b. 5¼a.
Ex. on Ln. 60 days' st.	4.62.87½	4.63.12½
Ex. on Ln. Demand Bills	4.65.50	4.65.25
Cable Transfers	4.65.25	4.65.50
Ex. on Paris	6.65	6.56
Berlin Cheques	0.47½	0.43½
Cotton, Mid., Upland	28.25	28.75
Do., New Orleans, Mid.	28.00	28.00
Cottonseed Oil, P. Sum. Yellow Spot	11.81	11.81
Cot. Seed Oil, Yel., July	11.80	11.82
Petro., Refined, in cases	16.50	16.50
Do., Standard White	13.75	13.75
Do., Philad., Stan. do.	13.75	13.75
Do., Pennsyl., Crude	4.00	4.00
Spirits of Turpentine	153	148
Do., Savannah	Nominal.	140—140½
Resin, Grade K	5.00	5.05
Do., Grade F	4.97½	5.05
Lard, Prime West. Stm.	12.37½	12.37½
Do., Midland West	12.00—12.10	12.0—12.10
Tallow, Extra	9¼	9¼
Sugar, New Cuban	7.78	7.78
Corn, West. No. 2 Mix.	94½	96½
Wheat, No. 2 Hd. Wtr.	139½	141
Do., No. 2 Red Winter	Nominal.	Nominal.
Do., No. 2 Mix. Drm.	133¼	135½
Coffee, Rio No. 7	11⅛	11½
Flour, Spring Clears	5.50—5.75	5.50—5.75
Iron, No. 2 Nor. Fdry.	30.00—31.00	30.00—31.00
Tin, Straits	46.12½	45.50
Zinc, East St. Louis	7.42½	7.37½
Electrolytic Cop., Spot	17.00—17¼	17.00—17¼
Do. do., Futures, July	17.40—17½	17.40—17½
Freight, Heavy Grain to U. Kingdom, per bushel	1/9—2/0	1/9—2/0
Freight, Heavy Grain to Continent, per bushel	12—14	12—14
Freight, Cont. to L'pool (high density)	20	20
Do., Stand. (per 100lb.)	25	25

PRODUCE MARKETS.

CHICAGO, Tuesday.

WHEAT opened steady, ⅛c. to ½c. higher, and advanced throughout, controlled by adverse crop news, large seaboard clearances, bullish cables, smaller interior receipts, rumours of export business, strength of outside markets, and bull support. Shorts were covering, and commission houses buying, and the market closed firm ⅛c. to 1⅝c. up. Spot easy. No. 2 hard winter, spot, 126. No. 1 hard winter, spot, 126. May, 125; July, 123⅞; September, 121⅞.

CORN opened steady at ⅛c. to ⅜c. rise, and continued to strengthen under rumours of export business, the strength of wheat and cash markets, higher interior movement, covering and general buying by commission houses. The market closed firm ⅛c. to 1⅛c. advance. Spot No. 2 mixed, 80; May, 80; July, 82⅛; September, 82⅛.

OATS steady, ⅛c. to ⅜c. dearer. May, 45⅛; July, 46⅛; September, 45⅛.

PROVISIONS opened steady, and declined on lower hog prices, increasing stocks of lard, a poor investment demand and liquidation. After rallying partially with grain and on foreign buying the market closed steady, with lard 2½ down to 2½ up, pork unquoted, and ribs 7½ to 5 points lower. Lard—May, 11.40; July, 11.60; September, 11.87½. Ribs—May, 9.37½; July, 10.30; September, 10.57½.

BACON easy, 25 points down. Receipts of hogs at fifteen principal Western centres, including Chicago, since March 1st, total (amended) 5,455,000, against 3,427,000 same season last year. Receipts—Western 157,000, last year 92,000; Chicago 28,000, last year 17,000.

	Short Rib Sides. Drysalted.	Short Rib Sides. Loose.	HOGS. Light.		HOGS. Heavy.	
To-day	9.60	10.50	8.10	8.55	7.85	8.30
Prev. day	9.75	10.75	8.20	8.50	7.95	8.40

NEW ISSUE.

DORMAN LONG DEBENTURES.

Messrs. Higginson and Co. have bought from Dorman Long and Co., Ltd., at 91½ per cent., and are now offering for sale to the public at 95 per cent., £3,500,000 5½ per cent. First Mortgage Redeemable Debenture Stock through Barclays Bank and the National Provincial and Union Bank and their branches. The Stock will be redeemed on or before 1st May, 1965, at par, or on or before May, 194[illegible], at 102 per cent. An annual cumulative sinking fund will begin to operate in 1924 in purchasing in the market at or below par and by annual drawings at par. Dorman Long and Co., Ltd., incorporated in 1889, are manufacturers of constructional steel. Their works are situated in or near Middlesbrough, and consist of coke oven and by-product plants, blast furnaces, steel works and constructional shops. They own the whole of the Ordinary Share capital of Bell Brothers, Ltd., and all the issued share capital of the North-Eastern Steel Company, Ltd.; the Carlton Iron Company, Ltd., except one share, and Sir B. Samuelson and Co., Ltd., which own and operate important iron, coal and steel undertakings. The Debenture Stock will be secured as a first specific charge on substantially the whole of the fixed assets of the combined companies. The net assets, including the net proceeds of this issue, amount to over £11,000,000 and cover the issue more than three times. The average net profits of the combined companies for the ten years ended 30th September, 1922, amount to £757,346 and cover the annual interest charges on this issue more than 3½ times. The net proceeds of the Debenture Stock will be used to repay all existing charges upon the assets of the combined companies (other than the Perpetual Debenture Stock) and for extensions and the general purposes of the company. The security for this Debenture issue is satisfactory, and, as the iron trade seems to have turned the corner, we may assume that the earnings will soon again be placed at a figure approximating to the standard prevailing before the slump. The list will close on or before Friday. Applicants should use the form attached to the prospectus on page 9.

Mr. E. J. Mallins, Solicitor, 9 Rosmeen Gardens, Kingstown, has been co-opted a member of the Kingstown Urban Council, in place of Mr. H. J. Monks.

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ROYAL DUBLIN 18 APR 1923

DAIL DEBATES BUDGET.

PLEAS FOR REDUCTION OF TAXES.

THE BALLYSEEDY AFFAIR.

HOW EIGHT PRISONERS WERE KILLED.

APPEALS FOR HUNGER STRIKERS.

The debate on the Budget was resumed yesterday in the Dail. Mr. Darrell Figgis tried to prove that, instead of a deficit of £20,000,000, the Free State has a surplus of £6,000,000 during the first two years of its existence. Mr. Cosgrave acknowledged frankly that Mr. Figgis's figures puzzled him, and nobody seemed to be impressed with the argument.

Several members spoke of the need of reducing taxation and of exercising economy. Mr. Cosgrave agreed with them that the strictest economy must be observed, but urged that this generation must bear its share of the burden which the establishment of the Government involved. He said that the Government had not an opportunity of considering the problem of fiscal arrangements in all its aspects, and the adjustment of accounts with England had not been completed.

Only one or two members touched on the problems which have arisen through the reduction of the income tax in Britain.

On the motion for the adjournment, the circumstances in which eight prisoners were killed at Ballyseedy Bridge, County Kerry, on March 27th, were debated. General Mulcahy read the report of the inquiry, which stated that when the prisoners began to remove an obstruction on the road a land mine which had been concealed in the obstruction exploded. Prisoners were taken out to do this work because of traps that had been laid for troops.

Dr. McCartan pleaded for the release of three women and a man who are on hunger-strike. Mr. Cosgrave said that any prisoner could regain freedom by signing an undertaking not to make war on the State. The Government could not release these prisoners at present.

MYTHICAL SURPLUS OF £6,000,000.

The Chairman took the chair at 3.15 o'clock.

The House went into Committee on the Budget.

Mr. Darrell Figgis, having congratulated the Minister of Finance on the statement which he made last Friday, dealt with the estimates of receipts and expenditure. He said of the £46,000,000 of expenditure, roughly £18,000,000 would be non-recurrent, and he suggested that that sum of £18,000,000 should be funded, so that the debt should be spread over a number of years. It would be inequitable to face the payment of the entire non-recurrent charges in the coming year.

They had two non-recurrent charges—one for the past year of £14,000,000, and another of £18,000,000 for the present year. According to his calculation they had a surplus of £10,000,000 for the past year, and a deficit of £4,000,000, thus giving for the two years a surplus of a little more than £6,000,000. In other countries such a surplus was devoted to the liquidation of debt incurred during the past year. He urged that they might justly consider that the financial surplus of £6,000,000 should be applied for the relief of taxation in the year upon which they had entered.

If they carried forward this funded debt to the tune of £50,000,000 this nation would be good that sum on the balance of its trade of last year and the year before, and there was no reason to suppose that that would not be maintained.

A LOAN.

He would like to think that the issuing of a loan would be undertaken in connection with the Irish banks.

It was to be regretted that the Minister of Finance had not bravely broken with the English system which this country had taken over. For instance, the motor car duty was not intended primarily as a revenue producer, but as a measure of protection for the English motor industry.

He urged that in several matters they could be relieved of taxation which these financial resolutions imposed. The country at the present moment was bearing an enormous burden of taxation, and the Government should consider the question of relief at some points, so that it might be able to get greater ultimate gain. He would chose two items particularly—tea and tobacco. The taxes on these two articles were imposed a long time ago, when they were regarded as luxuries, but nowadays they were so largely used in this country that any relief given on the taxation of these goods would be a very substantial benefit.

BELFAST TRADE.

Another reason why the taxation of these articles might be reduced was that at the present time the distribution, to a very large extent, was done in a city outside the Free State—Belfast—and he suggested that if a lower duty were imposed at Dublin it might keep trade for Dublin that was now very largely taken to Belfast.

Relief might also be given in connection with the income tax and the corporation tax. They were at present bearing a higher rate of income tax and corporation tax than the people across the water, and if this continued the result to Irish industrial enterprise could not fail to be bad.

He, therefore, urged that they should clearly distinguish between recurrent expenditure and non-recurrent expenditure, and that, in funding the non-recurrent £28,000,000, they should call upon the Irish banks, in order that the fund should be taken up within Ireland. Then, having put the non-recurrent sums of expenditure incurred in the two years of troublous time out of the way, they should regard the remaining balance of expenditure and revenue as showing a surplus of £6,000,000, to be devoted in relief of taxation. The resulting benefit would enable the country to advance more rapidly to a healthier state. The taxation as contemplated in the resolutions before the Dail could not help but be extremely injurious to the State.

NO SURPLUS.

Mr. Wilson (Farmers' Union) said that he could not understand Mr. Figgis's reasoning. He contended that there was no such thing as a surplus of £6,000,000. The actual revenue of the country was £23,000,000, and the expenditure £29,000,000, and he could not see how there could possibly be any reduction of taxation. He understood that the Postmaster-General, when placing contracts, had given an Irish firm a preference of 20 per cent. Who gave him authority to give that preference? Was it Mr. Cosgrave? Certainly that House had given no such authority.

Mr. Gavan Duffy said that one feature of the financial statement was extremely satisfactory—that was with regard to raising the money required in this country. But he thought that they should have a little more information to make them quite sure that they would be able to stand on their own two legs. He hoped that the Minister would give serious attention to what would happen in this country if peace were established either by the Republicans quitting the fight or by agreement. He did not want to develop that matter further, but he thought that it was one of the greatest importance. It would also have to be considered, he added, whether the peace obtained would be lasting.

He would like the Minister to tell them what had been done in connection with the proposal to set up a Public Accounts Committee. It was one of those things in which they got a very good example from England. In England public accounts were examined by a committee, whose duty it was to ascertain if any votes had been exceeded. In Ireland he considered a similar committee very necessary.

Mr. Cosgrave said that he could not allow that statement to go unchallenged, as there was no such thing as exceeding a vote. A vote could not be exceeded.

Mr. Gavan Duffy said that did not affect his point, and ventured to suggest that the Minister of Finance should be the first to support a proposal to set up a Public Accounts Committee.

ALREADY APPROVED.

Mr. Thomas Johnson pointed out that a Standing Order had already been agreed to with regard to the appointment of such a committee.

Mr. Gavan Duffy replied that he understood that the committee had not yet been appointed.

With regard to the old Dail funds, Mr. Duffy said that there were certain liabilities which he had no doubt would be paid off. Last June there was a sum of £160,000 in hands, and he would like to know what were the proposals for discharging the liabilities which it was their bounden duty to discharge. He did not see anything in the Minister's statement dealing with liabilities under this head.

It would be interesting to learn what had been done to cut down the extravagant payments formerly paid by Dublin Castle, and whether or not their very unnecessary offices were to be, or had been, abolished. He would also like to know what had happened to the £10,000 allocated for the Tailteann Games.

Nearly all the life insurance companies in Ireland were, Mr. Duffy went on to say, non-Irish, and he asked if they would adopt the precedent set in London by calling upon each of these companies to deposit in this country a sum of £50,000 for the privilege of carrying on business in the country. Would the Minister tell them if some such law as the existing English law would be adopted?

PURELY IRISH.

He would like to see an Irish fiscal system set up, but that was not possible at present, as the necessary inquiries could not be made with a view to such a change. He would like, however, to have an assurance that steps were now being taken to review the whole field of taxation, and that the Minister would be able to say to them on some future occasion, "I am now in a position to put before you a purely Irish Budget."

He thought that they should consider a system of land values, which had proved eminently successful in other countries, and which in this country would only offend large graziers. Such a system would go a long way to relieve many of the country's difficulties.

Mr. Wm. O'Brien called attention to the statement which he said was made by the British Chancellor of the Exchequer that he expected £20,000,000 from the Irish Free State.

Mr. Cosgrave was understood to reply that they had not got £20,000,000 in this country yet.

Mr. McBride said that the financial statement occupied a regrettable waste of time. It could have been stated simply that the taxes were the same as last year. The loan was a good innovation, but to his mind it should have been increased. There were many trades and professions which, he believed, could, have been taxed without affecting the general public. The country required some initiative, some financial vision; and he was afraid that it had not been displayed by the Cabinet.

Mr. McBride described as "very objectionable" the proposal to compel employers to deduct from the salaries of their employes arrears of income tax. He was under the impression that there were a number of officers paid by the State to collect taxes. Throwing the onus on employers would make confusion worse confounded.

Mr. Hughes called attention to the closing of a distillery in Dundalk owing to the imposition of a tax of twopence a gallon on industrial spirit. The distillery was owned by an Edinburgh firm, he understood, and employed 150 men, who would now have to be paid a dole by the State. He thought that there should be a duty on imported yeast. It would, at least, pay the dole to the men who were now idle.

PREFERENTIAL TREATMENT.

Mr. J. J. Walsh, Postmaster-General, said that Mr. Wilson quite naturally drew attention to the necessity for economy, and in support of his argument took umbrage at a certain departure in the department which he (Mr. Walsh) controlled. The particular instance to which Mr. Wilson referred, he thought, was the first case of preferential treatment for home goods.

Before this step was taken he (Mr. Walsh) took care to ascertain if there had been any particular precedent for such preferential treatment in the disposal of departmental money, and he was not surprised to find that the British Government had agreed in the past, as a result of pressure from the Irish Parliamentary Party, to give a certain preference, not exceeding 20 per cent., to goods of a local character.

When he said "local" he meant Dublin and Edinburgh, which were then the centres of stores' distribution for the Post Office. Considering that the British Government gave a stimulus to local industry it would be very strange for them to be spending, perhaps, over £1,000,000 of the nation's money outside the country.

He felt that he was justified in giving that preference, and he had no regrets about it. Wages were higher in Ireland than in Britain, and the cost of living was higher, and the money of the country must, within reason, be spent in the country. The Army had spent £3,000,000 on boots, which possibly could be bought much cheaper in England. The Board of Works also got most of its goods at home.

VOTES FOR AGRICULTURE.

Referring to Mr. Wilson's plea for a bounty for agriculture, Mr. Walsh said that he had a document before him which showed that close on £1,000,000 was voted to agriculture through the medium of the Department of Agriculture and the Congested Districts Board. That sum was a subsidy from the nation for agriculture.

Mr. Gavan Duffy had referred to the £10,000 granted by the Provisional Government for the Tailteann Games. That money was a grant for the erection of a stadium sum was not very generous considering that the French Government had voted £50,000 for a like purpose in France.

Mr. Gavan Duffy—This money was a loan.

Mr. Walsh said that it was not a loan; it was a grant for the erection of astadium at Croke Park, and £9,000 was voted by the old Dail for the promotion of the games. "The £10,000 is still there," concluded Mr. Walsh, "and if you want to get it you can. But I do not think it would be a popular thing to do. (Laughter.)

Mr. McGoldrick (Donegal) said that he would be glad to see a change in the incidence of taxation. There were some articles upon which a high tax was levied, and if the tax were lower it would be more productive in the aggregate. One of these was whiskey, the manufacture of which was an Irish industry. The tax on spirits was entirely too high, and was in restraint of trade. He did not see why betting should not be made the subject of taxation. They should go a different road from that on which England travelled in this country, and discover a system of taxation that would be an easement to the interests that required to be assisted.

Mr. Wilson (Wicklow) asked if he could be told how much it cost the country to give the preference to a Dublin contractor, instead of buying the things that were wanted in the best and cheapest market.

GAIN BY PREFERENCE.

Professor Whelehan said that in reference to the particular contract referred to, the taxpayers, instead of losing by the preference given, had gained by 7 per cent.

Professor Magennis said that Mr. Figgis had shown himself to be a wizard of finance that day, because in his statement he had turned a deficit into a surplus. (Laughter.) Was it advisable to ask the generation that had borne the strain of the fight for freedom to bear also the major part of the financial cost? The nation should pay its debts, but public opinion should not be startled.

If it was possible for the Minister to give relief from taxation—as he held it was—he ought to give it, and the Dail would support him. There were many respects in which the public would be disappointed. The workingman would have to bear the old rates of taxation. He thought that, after making allowance for the necessities of the situation, there was room inside the limits of a sane Budget for reduction. He suggested reconsideration of some of the items of taxation.

PUZZLING FIGURES.

Mr. Cosgrave, Minister for Finance, said that some of the figures quoted by Mr. Figgis puzzled him. He understood some of the figures for the current year, but he did not understand those that were said to refer to the past financial year. Mr. Figgis had said that some of the expense of last year were non-recurrent. The only item in the account for the last year's expenditure which he (the President) would admit was non-recurrent was that for compensation for lost property, and the sum which they had spent on that particular service was £1,250,000.

The other item that Mr. Figgis brought into the account was the Army and the expenditure of £7,500,000, and that amount had been spent in this country, and it represented that much in excess of what was spent in any other year, or which they could legitimately ear-mark for the service in any year. Huge sums had been paid to dependents, and for food, clothing, etc. One could not take advantage of the expenditure of £7,500,000 and say that that particular service should have been carried out for £5,000,000, and make no contribution for the other 2½ millions, having in mind the fact that it was spent and that it could not be recovered.

He was not satisfied that, in a case like that, where there was a huge expenditure of money in a given year, they were entitled to borrow money for that purpose. He did not at all agree that in the first two or three years of their existence as a separate independent State they should seek to convey the burdens consequent upon that setting up to their successors. It was natural that the expenses during those initial years should be heavy, and it would be a poor example to show succeeding Parliaments that the method which they adopted was to pass the burden to somebody else. That would not be good business.

He had no conception of what would be the unusual liabilities which the next year or the following year would bring in its train. They knew that if there was policy of reconstruction to be considered in the immediate future, it would be one of the complaints of that time that those of the present financial year had escaped their share of the burden of that particular service, and that they did not hand on to them as complete and efficient a system of public administration as they might have done if they had devoted their attention to reconstruction directly they had started business.

FISCAL ARRANGEMENTS.

As regarded fiscal arrangements, he thought that every member of the Dail understood that the burden of starting business as an independent State was in itself a fairly large operation to undertake during the last six or nine months. In addition to that there was a large amount of legislative work, adjustment with the British and matters of that kind; and it would have been impossible to have the fiscal situation reviewed in such a manner as would give entire satisfaction.

It was quite possible that in the examination of that great problem—and it would be for them a great problem for the next ten years—it would be found to be a matter that could be approached and solved only by instalments; and there would be, he supposed, criticism and condemnation of each instalment as it came along.

From the examination which they had made of it so far, it would not be possible to put forward reasonable constructive proposals for alterations in the system as at present existing; and he thought, having regard to all the circumstances, that it would not be wise to take any great risks, because one should bear in mind not only the advantages which one was prepared to reap, but the disadvantages which any great change must carry in its train.

There had been no direct examination of the question of financial relations. It had not yet even been considered whether it would be possible to come to an arrangement without arbitration. That was one of the questions which it would be safer to consider when circumstances were perfectly normal. Mr. McBride had stated that they ought to put up a loan to pay for the damage done to property, and that he resented the means that the Government proposed for the collection of arrears of income tax. He would not say any more about income tax.

Never at any time to his knowledge had either the Sinn Fein organisation or the Dail ordered, or directed, or recommended the non-payment of income tax, and if they were going to borrow money, and they were going to do it, how were they going to pay it back? Revenue must come in, and they should not be hampered and hindered in the collection of that revenue. If people owed this money to the State—and clearly they did owe it—why should the Government not adopt the cheapest and best means of collecting it?

A sum of something like £300,000 was due to the Government in the city of Dublin from persons to whom they intended the resolution to apply. In respect of that £300,000, if the Government did not get that within the next twelve months it would cost them £15,000 in interest, and were they, he asked, entitled to place on the back of the poorer citizens the cost of the non-collection of this money from people who were able to pay?

PROPERTY LOSSES.

Answering a question by Mr. Wilson, the President said that property losses were set down at £10,385,000, and that meant that out of the Exchequer they provided that sum. They contemplated receiving from England £3,000,000 of that figure.

Continuing, Mr. Cosgrave said that the return got for borrowed money was not the same as that for money raised by direct taxation. As each one felt the burden of payment, each one would be out to see that there was efficiency. There was nothing which would damage their credit more than to seek to avoid liability properly chargeable to the first year on which they began business.

Professor Maginnis said that persons with unearned incomes would not remain in the Free State if across the border or across the Channel they found the cost of living lower, civilisation stabilised, and the taxation so much lower. The taxpayer of to-day should not be crushed down with burdens portion of which could be equitably borne by those who came after them.

Because the Ministry had crushed the rebellion, were they going to crush the taxpayer with as little mercy as the irregulars had shown the owners of property? He would appeal to the Minister of Finance not to be so much in love with the figures in his Budget as to refuse to realise that there was a limit beyond which he could not try to tax them in the present year.

GLOOMY OUTLOOK.

He feared that their present policy would drive capital out of the country as well as cripple industry. The cost of establishing the Free State and of showing that the Free State could function was a burden that should not be borne only by the people of to-day, but ought to be borne in equitable proportion by those who came after.

Mr. Thomas Johnson said that the case made by the Minister of Finance against borrowing was contradicted by the resolutions he had put forward.

The President said that he did not think they would be justified in reducing taxation. He was advised that the borrowing policy recommended here was borrowing simply to pay damage, and would not be productive in the sense that money raised for public works would be. They could not borrow for a particular damage or loss without restricting their borrowing powers for some other purpose from which beneficial results might come.

Mr. Figgis said that he suggested borrowing only in respect of non-recurrent expenditure.

The President said, in reply to Mr. Gavan Duffy, that he was advised that it would require a bill to deal with the repayment of bonds issued by the old Dail, and that he hoped to introduce such a bill within the next month or six weeks.

BALLYSEEDY AFFAIR.

HOW EIGHT PRISONERS WERE KILLED.

Mr. Thomas Johnson (Labour, Dublin County) asked the Minister for Defence whether he was now in a position to give an answer to the question asked on Tuesday, March 27th, relating to the death of eight prisoners at Ballyseedy Bridge, near Tralee, on March 8th; also, whether any inquest had been held respecting the deaths of four military prisoners at the Countess Bridge, Killarney, on Wednesday, 7th March; and, if not, would he arrange for an inquiry to be held into the circumstances surrounding the deaths of these prisoners.

The Minister for Defence said:—A Court of Inquiry was held at Tralee on the 7th April—consisting of Major-General P. O'Daly (President), Major-General Eamon Price, Portobello Barracks; Colonel J. McGuinness, Kerry Command—for the purpose of inquiring into the circumstances of the death of eight prisoners at Ballyseedy Bridge, near Tralee, on the morning of the 8th March.

The inquiry disclosed that the G.O.C. Kerry Command, having occasion, on the night of Wednesday, 6th-7th March, to despatch an operation order to Killorglin, an officer, with a party of troops, proceeded by tender at 2 a.m. from Ballymullen Barracks, in the direction of Killorglin. The way was found to be blocked by a stone barricade across the road at Ballyseedy. The road through Ballyseedy was the only road ordinarily open to transport between Tralee and Killorglin at the time.

In accordance with a command instruction, the officer in charge of the party took no steps to have the road cleared by the troops accompanying him, but returned to Tralee with a view to bringing back prisoners to remove the blockage. Six prisoners were taken from the jail, and three from the workhouse, for this purpose. They returned to Ballyseedy towards 3 a.m.

On reaching the barricade again the prisoners were lined up and told the purpose for which they had been brought out, and instructed to remove the barricade, which they proceeded to do. After being engaged on this work of removal for a few minutes there was a loud explosion, which knocked the officer in charge of the party to the ground, wounding him in the arm, and wounding also a second officer (scalp wound), and a sergeant who was wounded in the leg and knee; the last two were subsequently detained in hospitals.

On a search of the immediate neighbourhood of the explosion immediately afterwards the dead bodies of eight of the prisoners were found, all badly cut up. The ninth man was missing, and a search of the locality failed to disclose any trace of him in the darkness. Ambulances were sent for to Tralee. The wounded soldiers and men were brought back and subsequently the bodies of the dead prisoners. In the meantime the clearing of the road was completed by the soldiers and the officers, and the party proceeded to Killorglin.

THE COURT'S FINDING.

The following finding has been issued by the Court:—

(1) That the civilians in questions lost their lives in explosions while removing obstructions on the road, placed there by Irregulars.

(2) That the explosions were caused by land mines and bombs placed there by Irregulars, with the object of causing loss of life amongst members of the Army, and preventing reinforcements from reaching an area in which most serious destruction to life and property would ensue if the Irregulars achieved their object.

(3) That it has been found necessary to employ civilian prisoners for the purpose of removing obstructions since September last in this particular command, owing to the high percentage of casualties suffered by members of the Army, having themselves been obliged to remove trap mines, which had become the principal weapon of war of the Irregulars.

(4) The Court further find that the allegations contained in the Irregular propaganda submitted to the Court, particularly with reference to the maltreatment of prisoners, are untrue and without foundation, and that no blame is attached to any officer or soldier engaged in the operations in which these prisoners lost their lives.

(5) The Court are further of opinion that in view of the fact that the Irregular propaganda has hitherto, in most instances, proved false and misleading, undue attention should not be paid to charges against the Army, based on statements contained in such propaganda.

(6) In fine, the Court is of opinion that, in view of the abnormal conditions which have prevailed in this area, and of the inordinate and malignant nature of the fight carried out against the Army in their effort to restore peace, the discipline maintained by the troops is worthy of the highest consideration, but that in dealing with all matters involving possibility of the loss of human life the strictest discipline must be maintained.

(Signed)—President, P. Ua Dalaigh, Major-General; Members: (1) Eamon Price, Major-General; (2) J. McGuinness, Colonel. Date: April 10th, 1923.

The same Court sat at Tralee on the 7th April to inquire into the circumstances in which certain prisoners were killed in a mine explosion at the Countess Bridge, Killarney, on the morning of the 7th March. The evidence shows that, as part of a sweeping operation, involving the area Killarney, Beaufort, Killorglin, Barraduff, one officer and twenty-five men started from Killarney at 3 a.m. to go in the direction of Kilgarvan.

In order to get out of Killarney without attracting attention they left barracks by the East avenue gate, and on reaching Countess Bridge found a barricade of stones on the road near the bridge. The officer in charge sent back at once to Killarney for prisoners to remove it. Five prisoners were brought back and ordered to remove the obstruction. When they had been working for a few minutes there was a loud explosion, followed by several small ones. The military party had meantime been ordered to stand clear while the work of removing the barricade was going on.

On approaching the barricade after the explosion they found four of the prisoners dead. The fifth prisoner was missing, and a search of the locality failed to find him. The barricade contained a mine and several hand grenades. The Court found as in the previous case.

THE ORDER.

The following is a copy of the order, as a particular result of which the removal of these barricades was not attempted by the troops. Already prisoners have been used regularly for clearing roads for some months past in Kerry, because of the general practice on the part of the Irregulars of mining road barricades erected by them. The order reads:—

"Field G.H.Q.,
"Kerry Command,
"Tralee, March 9, 1923.

"To all Officers of the Kerry Command.

"All officers and men in the Command are notified that in the event of their encountering any obstacle, such as stone barricades, and also dug-outs or dumps, they are not to interfere with same. The officer or N.C.O. in charge should immediately proceed to the nearest detention barracks and bring with him a sufficient number of irregular prisoners to remove same. The tragedy of Knocknagoshel must not be repeated, and serious disciplinary action will be taken against any officer who endangers the lives of his men in the removal of such barricades, etc.

"Since the Four Courts fight mines have been used indiscriminately by the irregulars. The taking out of prisoners is not to be regarded as a reprisal, but as the only alternative left us to prevent the wholesale slaughter of our men.

"(Signed) P. ua Dalaigh, Maj.-Gen.,
"G.O.C., Kerry Command."

This order was issued particularly as a result of the fact that on the morning of the 6th March, at Knocknagoshel, three officers and two men lost their lives as a result of a trigger mine-trap set in a dump discovered by the troops. The other remaining victim is at present lying in St. Brican's Hospital, having lost both limbs, and with both eyes badly damaged.

An irregular document, headed "H.Q., Kerry No. 1, 16/3/'23," describes that "a trigger mine was laid at Knocknagoshel for a member of the F.S. Army, Lieutenant O'Connor, who had made a hobby of torturing Republican prisoners in Castleisland. On Tuesday a party of troops, including Lieutenant O'Connor, proceeded to the place, and two corporals, Lieutenant O'Connor, and two privates were killed." That is the end of the quotation.

The statement that Lieutenant O'Connor had made a hobby of torturing Republican prisoners in Castleisland is utterly untrue, and the local irregular verdict on the occurrence is that "O'Connor had —— hard luck, and the two —— —— that it was laid for had the Devil's own luck."

CASUALTIES.

I am quite satisfied of the correctness and *bona fides* of the court in these cases. The troops in Kerry have had to fight against every ugly form of warfare which the irregulars could think of. They have lost 69 killed and 157 wounded, and their record there is such that it is inconceivable that they would be guilty of anything like the charges that are made against them in the Irregular statements that are at the present moment being circulated in profusion in connection with those occurrences. On the other hand, the Irregulars in Kerry have stooped to outrages of every kind.

Of the 69 of our men killed in that area, 17 lost their lives guarding food convoys to feed the people in outlying districts. The Knocknagoshel incident is typical of the methods of their warfare, as is the recent urging of the O.C. of this particular area that the creation of unemployment would help their campaign. A large number of road barricades remain to be removed in Kerry.

Where it is feasible to do so, the work of clearing these barricades shall be done by prisoners. Instructions, however, are being issued that, except for specially urgent reasons, such obstructions shall not be removed in darkness, and that in all cases of such removals steps shall be taken, by the use of grappling instruments, or the discharge of newly-placed explosive, to disturb the obstruction, with a view to detecting any trap mines before removal by the prisoners of the material from the road.

THE DEBATE.

"A VERY HORRIBLE AFFAIR."

On the motion for the adjournment, Mr. Johnson called attention to both the question and answer. He said that he did not want to go into any detail. He was afraid that the details would be harrowing and horrifying. He thought that it would be unwise at this stage to say anything that would keep open sores unnecessarily. The question and answer would lead, he was afraid, to a good deal of dissatisfaction among people who had heard of the affair, and probably in the minds of many people which would desire to be the greatest friends of the Government and the Army.

There was indicated by the answer a very horrible affair on the morning of the 6th March, when by the exploding of a trap mine three officers and two men were killed. A military order was issued on the same day instructing soldiers that they must not attempt to deal with such obstacles. For fear there might be a repetition of the mine trap, when the necessity to endeavour to remove such obstructions arose the military were to take out prisoners who had been captured and detained.

Within twenty-four hours three such operations took place. Men were taken from prison and found the next morning blown up by a mine. The rightness of that method was open to very grave question. They had no right to assume—the military authorities had no right to assume—that every prisoner that had been arrested was guilty of an offence. They were not tried. They were taken out of prison to undergo this risk, and, according to the case made by the military authorities, the risk proved very considerable, indeed.

THE ALLEGATIONS.

The allegations were that these men were deliberately killed by explosions caused by the military. The people of Kerry believed the charges against the military, and the information on which he had based his questions came from friends of the Government, friends of the Army, and friends of the Free State, not from enemies; and he was regretfully compelled to say that the answer of the Minister was not calculated to satisfy the anxiety of these friends of the Government, of the Army, and of the Free State as to their position. The court which inquired into the charges consisted, in respect of two out of the three, of the men who were responsible for the conduct of the Army in that area, and he would be inclined to contend that that was not likely to inspire confidence in the public, who had been constrained to believe some, at least, of the charges made against the military in this connection.

The allegation was made, and had more foundation than would appear from the answer, that there had been a great deal of cruelty and terrorism applied to prisoners in charge of the military in that county, and his information was that the effect of those acts of cruelty to prisoners, and the effect of these particular incidents which were dealt with, had been to alienate to a very great extent, indeed, the people of that county who had been won over to friendship with the Army and the State.

He urged upon the Minister that there was a sufficient basis for the charge that had been made to call for a non-military inquiry into the allegations respecting the conduct of troops in County Kerry. That was necessary to assure these people that the Commander-in-Chief of the Army was going to insist upon discipline and humanity among all the soldiers under his command.

The Minister for Defence said that the officers who had been entrusted with the carrying out of this inquiry very naturally included the officer on whom the very onerous duty lay of commanding the troops and dealing with the general situation in Kerry. With that officer were associated his second in command and a senior officer from General Headquarters, and, as he had stated in his answer, he was quite satisfied that the occurrences were fully investigated and that the findings were correct.

So far as the Kerry officers were concerned, very few who knew them, and, he thought, very few of the civilian population in Kerry, would question their desire for discipline. Time after time there had been complaints from various parts of the population of the restrictions that were placed on the soldiers there. The officers had his fullest confidence, and he had the fullest confidence that the honour of the Army was as deeply rooted in them as in any of them at Headquarters, or in any member of the Government.

So far as an inquiry by non military persons was concerned, anyone who cared to press for that could do so, and it would be for the Government to say whether they considered the circumstances such as would justify that investigation.

The order that had been issued dealing with the removal of barricades just emphasised a regular order that had been in force months before that, and in connection with which the irregulars had made many representations and many complaints. If these cases occurred immediately after that order was issued, consideration of the circumstances under which they occurred, and the places in which they occurred, would disclose that at that time a very determined effort was being made by rather numerous groups of irregulars in the Cahirciveen area to take Cahirciveen out of the hands of the troops.

The operation order sent to Killorglin on the night of the Ballyseedy occurrence was an order dealing with that situation. A sweep was being made by troops from Killorglin, Beaufort, Killarney, and Ballyduff as a diversion, and in order to prevent the passage of irregulars from the Cahirciveen area. That explained why the occurrence took place after that particular order.

NO FOUNDATION.

He was convinced that there was no foundation in fact for the charges made in connection with this. They could not avoid using prisoners for this class of work if they were going to make the roads in Kerry safe for the people, but they would take every precaution to ensure that the lives of these prisoners would not be risked unnecessarily.

Mr. Johnson—I take it that the inquiry was in lieu of an inquest. Will the Minister lay on the table the evidence adduced in the course of that inquiry, or circulate it among the members?

The Minister for Defence said that he did not propose to bring forward the evidence that was produced at that inquiry. The statement of the occurrences was a statement verified and certified by the three officers, whose names had been given. There was no reason why an inquest should not have been held.

Mr. Johnson—Is it possible still to hold an inquest? Perhaps the Minister for Home Affairs can tell us.

The Minister for Home Affairs—I do not think it would be impossible. It would necessitate exhumation of the bodies, so that the jury might view them, but further than that I do not see any factor that would make it impossible. Whether there are factors that would make it desirable would be a matter for consideration.

Mr. Johnson—Would the Minister consider, in view of the circumstances that have been made known, whether it would be desirable to hold an inquest?

The Minister for Home Affairs—I certainly will.

HUNGER-STRIKERS.

DR. McCARTAN'S APPEAL.

Dr. McCartan (Monaghan) raised the question of prisoners who are on hunger-strike. He said that he would like to make an *ad misericordiam* appeal on behalf of these prisoners. He did not make any excuse for them, but as the public generally, he thought, assumed that the unfortunate trouble in the country was nearing a close he thought that it would be unfortunate that anyone would be allowed at this time to die of hunger-strike.

He understood that there were three women and one man on hunger-strike. He knew that it would be claimed that if these prisoners were released thousands of other prisoners might go on hunger-strike, but he had written to President Cosgrave, stating that if these prisoners were released he would be prepared to move a resolution to th effect that any others afterwards who went on hunger-strike would be allowed to suffer the consequences of their act, and he was prepared to do that. The Government could afford to be generous, and he appealed to them to be generous.

Mr. O'Connor (Galway) supported Dr. McCartan, and said that he thought it would add to the prestige of the Government if they acted on the appeal. So far as he could learn the charges against these prisoners were not very serious.

Professor Magennis (National University) and Alderman O'Brien (Dublin City) also supported the appeal, the latter remarking that recent events had convinced both sides, he thought, that the fight was coming to an end.

The President said that this matter had been under consideration for some time, and it must be admitted that until steps were taken to arrest certain active women, considerable damage and considerable loss of life were occasioned in the city and in other parts of the country. Since they had been arrested these activities had to a very large extent ceased, and the Government knew from the information at their disposal that if it were not for the active co-operation and criminal assistance of women, these particular onslaughts on peoples' rights, peoples' liberties, and peoples' property would not have continued at anything like the same length.

That was a very grave consideration for the Govrnment. They knew quite well that women had acted on the assumption that they would be exempt from any of the disadvantages that men suffered when they were apprehended in carrying out hostile acts against citizens of the State, and it was well that the Dail should bear that in mind. The Government had no desire to see any section of the community suffer or to humiliate any of those who had been engaged in active hostility against them but they owed a duty to the State to see that at moments like this there were not loosed upon the State persons who had not the interests of the State, and the life, the liberty and the property of the people at heart, and only in that connection was the Government actuated.

NOT SAFE.

He thought that it would be admitted in connection with the sentences of imprisonment that had been inflicted, and the treatment given to their prisoners, it would compare very favourably with what had happened in other countries. The treatment that these particular prisoners were at present receiving did not leave much to be desired. It was a question of detention, and they had certainly erred very grievously against the State. The Government was not satisfied that it was safe at this moment to release these prisoners.

All that prisoners were asked to do in order to secure release was to sign a form of undertaking that they would not take part in hostilities against individuals or property. Was that too much to ask any citizen of the State? It was quite possible that mistakes had been made, where people were arrested who should not have been arrested, but would even the most strong-minded person in that House who was arrested in mistake refuse to give an undertaking of that sort to the elected Government of the State? He did not think that anyone who had any conception of real citizenship would say that there was a case for giving more generous consideration at this moment to cases of that sort.

If the Government took the risk of releasing these people, and the result was disastrous to the State, the responsibility would be theirs. He did not think that a case had been made that the Government should reconsider its decision and order their release. In nearly every case the Government was asked to give everything, and get nothing in return. They did not even get good faith. In some cases prisoners who gave undertakings and were released had broken them.

Mr. Figgis (County Dublin) asked was he right in saying that Dr. Murphy had given allegiance to the Provisional Government, and was dismissed from his position as a civil servant.

President—Yes.

Professor Magennis—Do you realise that you are sentencing this man to death?

President—I realise nothing of the sort. I realise that he is sentencing himself to death.

The discussion then ended.

The House adjourned at 6.50 until 3 o'clock to-day.

TO-DAY'S BUSINESS

IN SENATE AND DAIL.

There are only four questions down for to-day in the *Dail*.

The Orders of the Day include the second reading of a bill in connection with the Governor-General's salary; and resolutions concerning income tax, Customs, tea duty, etc., which were moved by the Minister for Finance last Friday.

The Senate will meet to-day, and resume the consideration of the Damage to Property (Compensation) Bill. Several amendments will be moved.

When these amendments have been disposed of, the second stage of the Summer Time Bill will also be taken, and quite a number of amendments are on the agenda.

The motion by Mr. Douglas, which has been adjourned from March 21st, with reference to the Free State applying for membership of the League of Nations, appears on the Orders of the Day.

Mr. MacLysaght has given notice that he will move for the appointment of a committee whose business will be to reach agreement as to the dates upon which Bank holidays in the Free State shall fall, and that the further stages of the National Holidays Bill be postponed until the committee has reported.

Mr. W. B. Yeats will move:—

"That a Committee of the Seanad be appointed to submit to the Government a scheme for the editing, indexing and publishing of manuscripts in the Irish language (now lying in the Royal Irish Academy, Trinity College, and elsewhere); that the Committee have power to invite the assistance of persons not members of the Seanad, and to take evidence on the subject.

"The Committee to consist of four members of the Seanad."

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LAND CONFERENCE.

The Minister for Agriculture, replying to Mr. Morrissey (Tipperary), said that the recent Land Conference was an effort to bring about a settlement between landlords and tenants on two of the vital points at present connected with land purchase—namely, the questions of price and arrears. The breakdown of the conference was due to the fact that no basis of agreement could be found between the two parties. The failure of the conference would not prevent him from introducing his Land Bill within the next three or four weeks. In view of the proximity of its introduction there was no necessity to go into the terms of the bill at the present moment.

A DUBLIN RAID.

The Minister for Defence (General Mulcahy), in reply to Mr. Davin, said that the raid on the premises of the "Evicted Tenants' and Land Settlement Association, 104 Middle Abbey street, Dublin, on December 11th, 1922, was carried out on suspicion of the promotion of illegal action. An examination of the papers had disclosed material upon which charges under the ordinary criminal law would be founded. It was, therefore, under consideration to proceed with criminal prosecutions at an early date. The question of the return of the books, papers, etc., could not be considered at present.

IRISH HORSE FAILS.

DARRAGH BEATEN AT NEWMARKET.

TO-DAY'S LIKELY WINNERS.

FROM OUR TRAVELLING CORRESPONDENT.

NEWMARKET, Tuesday Night.

Sir Thomas Dixon's Darragh hardly fulfilled the promise which he gave by beating Portumna and Pharos at Pontefract when he went under to the Duke of Westminster's Hurry Off here this afternoon. Jelliss rode him again, and he came along in great style at the end of a mile to pass Legend, who at one time appeared a very likely winner. Then he was challenged by Hurry Off, and Jelliss had to take out his whip. Darragh could not quite sustain his effort, and was beaten by three-quarters of a length. I imagine it was just a little deficiency in stamina that lost him the race, and that this severe mile and a quarter is a little further than he cares to travel. He ran a very game and honest race, but on this afternoon's showing it seems that a mile is, perhaps, his best distance.

A VERY FINE PERFORMANCE.

Hurry Off put up a very fine performance here, and he can supply Mr. Persse with an excellent line to Twelve Pointer's "classic" chance. If Twelve Pointer is also, as many people assert, a good deal better than this one, then his trainer has a spendid chance of annexing one or more of the classic races. There was no very strong fancy for Hurry Off to-day, for he is still backward and by no means at his best. He swerved when the pressure was applied to him, but Carslake grasped the situation in a flash, dropped the whip, and rode the horse home with his hands. It was a triumph of jockeyship, and Carslake on the Rowley Mile has no superior as a jockey.

PARTH'S ROSY CHANCES.

The prominent showing of Hurry Off again emphasises the chance of Parth in the Two Thousand Guineas. Last year Hurry Off, with an advantage of 4lb. in the weights, was all out to beat Vambrace in the Dewhurst Stakes, but at Newbury Parth simply slammed Vambrace.

Touching on the Guineas for a moment. There have been all sorts of stories going round during the last few days detrimental to Town Guard. I am assured, however, that there is nothing whatever the matter with the colt. However, after the running of Hurry Off to-day, I am more convinced than ever that in Parth Town Guard will have a dangerous opponent.

POLYDIPSIA'S RETURN TO FORM.

The rest of the racing to-day was not very important, but it seemed to show us a resuscitated Polydipsia. Mr. Joel's Victoria Cup winner of two years ago, who appeared to be no use last season, came back in great style here, beating a big field of horses in the Crawfurd Plate. Here also Captain Bewicke's Schiehallion gave an indication of the improvement that his two-year-old days promised, and he is a horse that is sure to win a race this season.

If Lord George Dundas failed with Darragh, he gained an unexpected success in the Visitors' Plate, in which Page Three, whom he trains for Mr. Milton Bode, beat Cistercian and Evander.

LIKELY HORSES FOR SECOND DAY.

The Babraham Stakes is likely to be won by Prince Herod, for I believe that Ceylonese is hardly at his best yet. The Granby Stakes may be won by the well-tried Cloth of Gold, who was so narrowly beaten at Birmingham by Grand Lassie, the filly who ran away with a race at Newbury on Saturday last. The Severals Stakes seems to rest between Phaon and Bell's Life, and I prefer the former.

GALTEE MORE.

EDINBURGH.

YESTERDAY'S RETURN.

2.0—**MUSSELBURGH (S.) HANDICAP** of £150. 5 f.
Mr. Glancy's b. f. FERTILITY, by Buckwheat—Emmeline, 6, 7-13 ....T. Weston 1
Mrs. Greenwood's VENETIAN ROSE, 3, 7-11 ....C. Parker 2
Mr. Ryan's HUNKYDORY, 6, 9-0 ....D. Taylor 3
Also ran—Orange Prince (R. Crisp), Nun's Veil (J. Clancy), Powder Blue (S. North), Bologna (P. Jones), In Haste (D. McGuigan), Chetnole (J. Ledson), Gold Lark (D. Gordon), King Carmelite (C. Ringstead). (Winner trained by Burns.)
Betting—3 to 1 agst. Venetian Rose, 4 to 1 Chetnole, 6 to 1 Bologna, 7 to 1 each FERTILITY and In Haste, 10 to 1 any other.
Won by two lengths; four lengths.

2.30—**T.Y.O. (S.) PLATE** of £150. 5 f.
Capt. Elsey's SUN MAIDEN C., 9-3 ..J. Dowie 1
Sir R. Jardine's TERCEIRA F., 8-9 ..P. Jones 2
Mr. Kenyon's PAINTBOX, 9-0 ....Thwaites 3
Also ran—The Roc (W. Watt), Cairnsmore (A. Tannock). (Winner trained by Elsey.)
Betting—2 to 1 agst. Paintbox, 5 to 2 Terceira f., 100 to 30 Cairnsmore, 10 to 1 SUN MAIDEN C. or any other.
Won by three-quarters of a length; two lengths.
The winner was sold to Mr. G. Golddeck for 100 gns.

3.0—**EDINBURGH 3-Y.O. HANDICAP** of £5 each, with £300 added. 1 m. 40 yds.
Sir R. Jardine's EMULSION, by Sunder—Royal Balm, 8-7 ....S. North 1
Capt. Elsey's SOBRIETY, 8-6 ....P. Jones 2
Mr. W. Brown's MYRA GRAY, 8-1 ....Crisp 3
Also ran—Spinney Hill (Ledson), Impetuous (Parker), Florid (G. McCall), Green Cross (Thwaites), Fastella (T. Burns). (Winner trained by T. Waugh.)
Betting—3 to 1 agst. Myra Gray, 4 to 1 EMULSION, 5 to 1 Green Cross, 6 to 1 each Spinney Hill and Fastella, 100 to 8 any other.
Won by three parts of a length; same.

3.30—**CARBERRY T.Y.O. PLATE** of £200. 5 f.
Mr. A. Straker's CORRIE RAY F., 8-9 ..Ledson 1
Mr. Arthur's POOR DEVIL, 8-12 ....T. Weston 2
Capt. Renwick's HUNTING MORN, 8-9 ....J. Thwaites 3
Also ran—Mon Loisir (D. McGuigan), Wings f. (North), Lady Vain g. (Riley). (Winner trained by Peacock.)
Betting—13 to 8 agst. Hunting Morn, 3 to 1 each CORRIE RAY F. and Poor Devil, 100 to 8 any other.
Won by a length and a half; same.

4.0—**INVERESK HANDICAP** of £200. 1¼ m.
Mr. Wyllie's b. c. MOCKING BIRD, by Tracery—Lynette, 4, 9-1 ....P. Jones 1
Mr. Boazman's JEAN AINSLIE, 4, 8-6 ..Ledson 2
Sir E. Hoyle's CARNFORTH, 5, 8-7 ..D. Gordon 3
Also ran—Peribias (Riley), Cree Brae (Tannock), Primrose Mint (Crisp), Wee Jamie (McGuigan), Siphanto (Thwaites). (Winner by Wyllie.)
Betting—3 to 1 each agst. MOCKING BIRD and Carnforth, 9 to 2 Wee Jamie, 5 to 1 Jean Ainslie, 10 to 1 any other.
Won by a length and a half; two lengths.

4.30—**LEVENHALL 3-Y.O. STAKES** of £5 each, with £200 added. 1¼ m.
Lord Barnby's MONK OF BLYTH, 8-12 Ledson 1
Capt. Elsey's ZEALOUS, 8-9 ....J. Dearie 2
Mr. Kenyon's SPUN SILK, 8-9 ....Thwaites 3
Also ran—Green Collar (P. Jones), Baffled (T. Burns). (Winner trained by Peacock.)
Betting—9 to 4 on MONK OF BLYTH, 5 to 1 agst. Green Collar, 6 to 1 Baffled, 10 to 1 any other.
Won by eight lengths; six lengths.

LONDON BETTING—YESTERDAY.

CITY AND SUBURBAN.

5 to 1 Re-echo (t. and o.).
7 to 1 Copyright (t. and o.).
10 to 1 Condover (t. and o.).
100 to 7 Roman Fiddle (t. and o.).

THE DERBY.

7 to 1 Town Guard (t. and o.).
8 to 1 Papyrus (t. and o.).
100 to 6 Hurry Off (t. and o.).
25 to 1 Bold and Bad (t. and o.).

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TO-DAY'S FIXTURE.

G.N.R. (I.) v. G.S. and W.R. (Goulding Cup, 1st Round Replay). Park avenue, at 6 o'clock.

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NEWMARKET.

HURRY OFF WINS THREE-YEAR-OLD STAKES.

One never expects a great deal of excitement at the Craven fixture, and there was no attractive feature yesterday. However, the attendance was above the average, and with plenty of runners, the sport was by no means uninteresting. One missed the presence in the judge's box of Mr. C. A. Robinson, who has not missed a meeting here for well over a quarter of a century. His nephew, Mr. C. A. Robinson, has been appointed to succeed him as official judge to the Jockey Club, and he gave every satisfaction yesterday on his initial appearance in that capacity at headquarters.

Star Opal proved a most efficient substitute for Gianforte in the Long Course Plate, and no doubt the latter will be reserved for something of more importance than selling events. There was no great desire to retain Star Opal, and he was secured by Sergeant Murphy's trainer, Blackwell.

The moderate display of Mosaic in the First Division of the Ashley Plate was a great disappointment. She is only a small-sized filly, and, whilst nippy in the first part of her race, died out at the end of half a mile. The winner, Missal, is a racing-like Friar Marcus filly, and evidently she had benefited by the Kempton Park outing, an improvement that had not been unexpected.

Cottrill was also responsible for Mink, the winner of the Second Division of the same race. This is another filly that should win further races, for, with the advantage of a 5lb. breeding allowance over the greatly expected Thistle Grass, she beat him comfortably. The Laomedia filly, who represented the Manton stable, will no doubt do better later, for she now appeared to carry no stable confidence.

The remaining two-year-old event, the Fitzwilliam Stakes, was won all the way by Castor Bridge, a colt that had been trained by Captain Bewicke, and who was supported in the Ring with the style characteristic of the good things emanating from this shrewd trainer. Castor Bridge might not have scored in less capable hands than those of Carslake, who had to exercise all his skill to delegate Back Stair to second position.

For the third successive time Darragh, the Pontefract winner, found a more difficult task in the Spring Three-Year-Old Stakes. Still, he was by no means disgraced, beating everything but Hurry Off. The latter has evidently retained his two-year-old smartness, and might now have scored more readily but for changing his legs, which made it appear as though he was running green. Hurry Off holds the Derby engagement, but Persse may have a likelier candidate in Twelve Pointer. In any case, Hurry Off will furnish his trainer with a fine line to three-year-old form.

Polydipsia, who has shown up well in his work with Sleyon, was a very smart winner of the Crawfurd Plate, drawing out clear of the dip to finish very strongly from Poetaster and Schiehallion. The Carpenter, who had been so greatly expected, probably had too much weight.

A few jockeys' rides for to-day include:—R. A. Jones—Ragout; Elliott—Pombal; Brennan—Splendid Jay Grace—Purple; F. Bullock—East Tor and Cloth of Gold; F. Walker—Portsoy; Carslake—Scyphius.

2.0—**LONG COURSE (S.) PLATE** of £200. Last mile and half Ces. Course.
Mr. Leigh's b. c. STAR OPAL, by Sunstar—Paloma, 4, 8-9 ....J. Childs 1
Mrs. Tabor's CHALTOI, 10, 9-4 ....J. Clark 2
Mr. Collins's UNCERTAIN, 3, 6-13 ....Smirke 3
Also ran—Kent Eaglet (Lister), Greek Runner (R. Jones), Blue Cover (T. Morgan), Black Forest (H. Leach), Huonora (Beary). (Winner trained by C. Leader.)
Betting—2 to 1 each agst. Chaltoi and Uncertain, 6 to 1 Huonora, 8 to 1 STAR OPAL, 10 to 1 bar four.
Won by two lengths; a length.
The winner was sold to Mr. G. Blackwell for 160 gns.

2.30—**VISITORS' PLATE** (Handicap) of £200. 1 m. (R.M.)
Mr. Bode's ch. c. PAGE THREE, by Zria—Third Page, 4, 8-11 ....H. Jelliss 1
Mr. Field's CISTERCIAN, 4, 8-8 ....J. Childs 2
Mr. S. Joel's EVANDER, 5, 10-1 ..McLachlan 3
Also ran—Goldendale (E. Piper), Bonne Race (Spear), Double Bed (Faulkner), Bachelor's Fort (J. Clark), Lembach (Lister), Paulinus (F. Bullock), Gavotte (J. Leach), Holdfast (Sutherland), Golden Duke (V. Smyth), Scalino (Lane), Nymphida (Gardner), Piccadilly (W. Griggs), Miss Junior (B. Lynch), Rose des Vents (J. Brennan), Red Rock (J. Townsend), Virgin Gold (Thompson), Bucksie (Beary), Victory Speech (J. Evans), Pentridge (Elliott), Sancho Panza (Donoghue), Lady Catfield (R. Jones), Oaks Lodge (J. Williams), Houdale (A. Orme), Aquatic (G. Smith). (Winner trained by Dundas.)
Betting—8 to 1 agst. Cistercian, 10 to 1 each Bonne Race, Double Bed, Bucksie, and Pentridge, 100 to 8 each Paulinus, Red Rock, Sancho Panza, and Houdale, 100 to 7 each PAGE THREE and Nymphida, 33 to 1 bar eleven.
Won by a length and a half; one length.

3.0—**ASHLEY T.Y.O. STAKES** (Div. I.) of £10 each, with £200 added. Last 5 f. (Ab. M.).
Mr. Whitburn's ch. f. MISSAL, by Friar Marcus—Throsga, 8-2 ....M. Beary 1
Lord Allendale's THUNDERSTONE G., 8-2 ....F. Bullock 2
Sir B. Sheffield's LITTLE CIS F., 7-11 ..Elliott 3
Also ran—Colonia g. (G. Smith), Loyloisk (Spear), Golden West (Donoghue), Noble Order (Grace), Santa Bay (J. Leach), Luscious (Gardner), Mosaic (Wragg), Blossom (R. Jones), Gulistan (Jelliss). (Winner trained by Cottrill.)
Betting—9 to 4 agst. Mosaic, 4 to 1 Colonia g., 5 to 1 MISSAL, 6 to 1 Thunderstone, 7 to 1 Little Cis f., 8 to 1 Noble Order, 100 to 7 bar six.
Won by a length; same.

3.30—**SPRING 3-Y.O. STAKES** of £10 each, with £300 added. 1¼ m. (A.F.).
Duke of Westminster's b. c. HURRY OFF, by Hurry On—Edna, 9-7 ....B. Carslake 1
Sir T. Dixon's DARRAGH, 9-4 ....H. Jelliss 2
Sir H. Cunliffe-Owen's LEGEND, 8-2..H. Gray 3
M. de St. Alary's Flammette, 8-9 ..G. Archibald 0
Sir A. Bailey's Gretna Green, 8-2 ....W. Lister 0
Mr. Corrigan's Drepane, 8-2 ....C. Elliott 0
Mr. A. de Rothschild's Redgauntlet, 8-2 ....J. Childs 0
Mr. Austen's Blue Cheviot, 7-13 ....J. Brennan 0
Lord Glanely's Maingaff, 7-13 ....Whalley 0
(Winner trained by Persse.)
Betting—5 to 4 agst. Darragh, 7 to 2 Legend, 4 to 1 HURRY OFF, 100 to 8 bar three.
Darragh showed the way to Drepane for half a mile, when Legend became second and Hurry Off third. The last-named closed with Darragh in the last fifty yards, and beat him by three-parts of a length; Legend was third, two lengths behind the second. Redgauntlet was fourth and Flammette last.

4.0—**ASHLEY T.Y.O. STAKES** (Div. II.) of £10 each, with £200 added. Last 5 f. Ab. M.
Mrs. Whitburn's b. f. MINK, by Marten—Coptosser, 7-11 ....R. Jones 1
Mr. Rowson's THISTLE GLASS, 8-2 G. Archibald 2
Mr. Austen's KATINKA, 7-11 ....H. Wragg 3
Also ran—Larkspur II. (Elliott), Lady Looking Glass c. (Gardner), Count Vivian (Donoghue), Mercato's Garden (Lister), Charity f. (Robbins), Laomedia f. (J. Brennan), Tin Whistle (Spear). (Winner trained by Cottrill.)
Betting—6 to 4 agst. Thistle Glass, 7 to 2 MINK, 5 to 1 Count Vivian, 6 to 1 Laomedia f., 10 to 1 Lady Looking Glass c., 100 to 8 bar five.
Won by half a length; three lengths.

4.30—**CRAWFURD PLATE** (Handicap) of £300. 6 f.
Mr. S. Joel's b. c. POLYDIPSIA, by Polymelus—Highland Lassie, 6, 8-11 ....McLachlan 1
Lord Rosebery's POETASTER, 3, 7-9 ..C. Elliott 2
Mr. F. Straker's SCHIEHALLION, 4, 7-12 ....Shatwell 3
Mrs. Whitburn's Proconsul, 5, 10-4 ....Beary 0
Mr. Ash's O'Dorney, 4, 8-13 ....J. Leach 0
Mr. Walters' Ruysdael, 5, 8-10 ....V. Smyth 0
Mr. Higgs' William Tell, 4, 8-7 ....A. Higgs 0
Mr. Cannon's Carpenter, 4, 8-6 ....Whalley 0
Sir R. Jardine's Ethereal, 4, 8-1 ....R. Jones 0
Mr. Curzon's Little Urchin, 4, 7-11 R. Challoner 0
Mr. Hay's Questionnaire, 4, 7-11 ....Donoghue 0
Mr. Ainsworth's Lowood, 3, 7-11 ....R. James 0
Mr. Rhodes's Woolley Bridge, 4, 7-10 J. Brennan 0
Sir B. Sheffield's Golden Mesh, 3, 7-6 ..Robbins 0
Lady Nunburnholme's Cahirleske, 4, 7-0 Timmins 0
Mr. D. Waugh's Phoenix, 3, 7-0 ....Delesze 0
Mr. Rhodes' Impertinent, 8, 9-9 ....J. Childs 0
Mr. Baum's Detritus, 3, 7-12 ....Wragg 0
(Winner trained by De Mestre.)
Betting—5 to 1 each agst. Poetaster, Carpenter, and Impertinent, 7 to 1 Schiehallion, 8 to 1 POLYDIPSIA, 20 to 1 bar five.
Cahirleske was left at the post, and Poetaster led from Golden Mesh and Polydipsia. In the dip Polydipsia drew to the front, and won cleverly by a length from Poetaster, who beat Schiehallion by the same distance for second place. Questionnaire was fourth, and Phoenix last.

5.0—**FITZWILLIAM T.Y.O. STAKES** of £10 each, with £200 added. 5 f. (Rous Co.)
Mr. Straker's CASTOR BRIDGE, 8-7 B. Carslake 1
Lord Allendale's BACK STAIR, 8-7 ....Piper 2
Mr. Whitburn's GREEN ISLET, 8-4 ....M. Beary 3
Also ran—Golden Knight (V. Smyth), Wedding Day (Lister), Ronaldshay (Jelliss), Wayward (F. Bullock), Colline c. (W. Griggs), Lembolo (Cook), Comus (Robbins), Tracery Bullet (Archibald), Spanish Match (Childs), Inverveigh (Donoghue), Grandeur (Whalley), Cranford f. (Elliott), Neptis (R. Jones), Quadrille f. (J. Brennan). (Winner trained by Bewicke.)
Betting—13 to 8 agst. CASTOR BRIDGE, 6 to 1 Inverveigh, 7 to 1 each Back Stair and Green Islet, 10 to 1 each Golden Knight, Ronaldshay, and Wayward, 20 to 1 bar seven.
Won by a length and a half; half a length.

TO-DAY'S SELECTIONS.

The programme for the second stage of the meeting at headquarters contains some interesting items, and, as entries are plentiful, there is every reason to hope for the usual high standard of speed associated with this meeting. The east winds of Monday and yesterday have quickly dried up the course and taken out most of the heaviness that the recent rainfalls had left, and, provided that the weather keeps fine, the going should be in first-class order for to-day. All the racing should be interesting, but, perhaps, most so the Column Produce Stakes, for which there are such notable entries as Hurry Off, La Lumiere, Paola, Ishtar, and Lord Derby's Moabite and Tranquil, each of whom has recently hoisted a winning flag. Hurry Off having already run at the meeting, La Lumiere will presumably represent the Stockbridge stable, but she struck me as running like a non-stayer last season, and will hardly get the course. Paola is not certain to run, but if started I should regard her chance highly. Ishtar is, I fear, none too genuine, though she won in good style last back-end, and on that form she has a great chance. My selection, however, is

TRANQUIL,

who put up a really sterling performance recently, and whom we, therefore, know to be fit and well. For the remaining events selections are as follow:—
T.Y.O. Plate—**Grave and Gay.**
Wood Ditton Stakes—**Lighthouse.**
Babraham Stakes—**Tanglewood.**
Granby Stakes—**Cloth of Gold.**
Severals Stakes—**Phaon.**
Apprentices' Handicap—**Youyou.**

[The figures in front of the names of the horses are an index to placings in their last three engagements—reading from right to left.]

2.0—**T.Y.O. (S.) PLATE** of £200. Five furlongs. (Rous Co.)
SAGETTE C. (Mrs. Ainsworth)....Griggs 9 0
LUGANO (Capt. Rochford)....Rochfort 9 0
LIZZIE C. (Mrs. Pape) ....F. Leader 9 0
0 HEFA (Mr. Barling) ....Barling 8 11
ORSOVIAN (Mr. Butters)....Butters 8 11
SANDY HOOK (Mr. Hull)....F. Leader 8 11
10 GRAVE AND GAY (Sir J. Rutherford)
LAME DUCK F. (Mrs. Sadler, jun.)....R. Day 8 11
BELLEMIR F. (Mr. Vaughan)....Sadler 8 11
SHANOGUE (Maj. Beatty)....S. Darling 8 11
43 BLACKACRE (Lord Glanely)....Beatty 8 7
MUGUETTE C. (Ld. Harewood)....C. Marsh 8 7
NOISY OYSTER (Mr. Ramsden)....B. Jarvis 8 7
SENTA F. (Mr. Ash)....Pickering 8 7
41 DESOLATION G. (Mrs. Ash)....H. Leader 8 4
00 PEACH BRANDY (Mr. Beer)....H. Leader 8 4
EASTERN ELEGY (Sir G. Bullough)....Leach, jun. 8 4
21 OLIOID (Mr. Colling)....J. Jarvis 8 4
4 QUEEN KATE F. (Mr. Curson)....R. W. Colling 8 4
ORBITE F. (Mr. S. Darling)....Watts 8 4
0 TRYST (Lord Durham)....Darling 8 4
ROSSYTH F. (Mr. Griggs)....Peck 8 4
MINLEY F. (Lord Harewood)....Griggs 8 4
23 MOLON (Betsy Jane c.) (Mr. Ioannou)....C. Leader 8 4
0 SIBILANT (Mr. B. Jarvis)....Sadler, jun 8 4
PLUCKY JENNY (Mr. Lines)....Jarvis 8 4
00 ASUNACTRAD (Mr. Meyer)....Lines 8 4
LOOK ON F. (Mr. Sidebottom)....W. Jarvis 8 4
DUSKY BELLE (Mr. Whitburn)....C. Leader 8 4
(The above have arrived.)
Cottrill 8 4
CLOVE (Mr. Farquharson)....Farquharson 8 11
0 DESMINE F. (Mr. Philipson) Whitaker 8 11
ZEUS (Mr. de Pledge)....Whitaker 8 11
101 HURRY OFF (10lb. ex.) (Duke of Westminster)....Rhodes 8 11
0 WAR LASS F. (Mr. Gant)....Persse 10 6
Tabor 8 4

2.30—**COLUMN PRODUCE 3-Y.O. STAKES** of £20 each, with £300 added. One mile. (R.M.).
211 MOABITE (Lord Derby)....Lambton 9 10
101 TRANQUIL (Lord Derby)....Lambton 9 7
340 HOLY FRIAR (Mr. S. Joel)....De Mestre 9 6
221 ISHTAR (Ld. Woolavington)....Gilpin 9 3
000 TITTENHURST (Mr. H. King)
000 BLUE SOL (Sir A. Bailey)....Leach, jun. 9 0
0 KNIGHT OF THE LEOPARD (Mr. A. de Rothschild)....R. Day 8 9
0 DAWN WIND (Sir A. Bailey)....Watson 8 9
303 SOMERFORD (Mr. Gunn)....R. Day 8 9
3 SOLICITUDE (Mr. Horaung)....J. Jarvis 8 6
0 ST. CORMAC (Lord Londonderry)....B. Jarvis 8 6
022 GIANFORTE (Lord Harewood)....Pickering 8 5
200 GREY LADY (Colonel Hopkins)....C. Leader 8 2
R. W. Colling 7 10
(The above have arrived.)
312 LA LUMIERE (Mr. W. Clark)....Persse 9 7
112 PAOLA (H.H. Aga Khan)....R. Dawson 9 7
000 MEBOS (Mr. J. White)....Ward 9 0
000 BERNALDA (Mr. Cox)....Taylor 8 11
004 ROSEWING (Mr. Basset)....Persse 8 9
000 BEAVER (Sir W. Cooke)....Platt 8 9
ROSEWYN (Mr. Basset)....Persse 8 6
030 BELOVED (Mr. Cox)....Taylor 8 6
0 SUNNY LIZ (Duke of Portland)
220 PHYLLIS DARE (Mr. White)....Farquharson 8 6
KINNAIRD (Duke of Portland)....Ward 8 6
LAZY BOY (Mr. Musker)....Farquharson 8 5
403 KWANNON (Mr. Singer)....Private 8 5
GENERAL POST (Lord Jersey)....Scourfield 8 4
02 MARCIGNY'S DAUGHTER (Marcigny f.) (Mr. Musker)....Templeman 8 2
MOUNT JULIET (Sir H. Meux)....O. Bell 8 2
GO LIGHTLY (Mr. Singer)....Persse 7 13
000 NAUGHTY PRINCESS (Mr. Crawford)....Taylor 7 13
Crawford 7 13

3.0—**WOOD DITTON 3-Y-O STAKES** of £5 each, with £200 added. 1 m. (D.M.).
st. lb.
111 POMBAL (Mr. Courtauld)....B. Jarvis 9 8
SWINDERBY (His Majesty)....R. Marsh 8 12
232 LIGHTHOUSE (Mr. Ash)....H. Leader 8 12
040 APRON (Sir A. Bailey)....R. Day 8 12
00 GRETNA GREEN (Sir A. Bailey)....R. Day 8 12
0o0 DREPANE (Mr. J. Corrigan)....D. Waugh 8 12
SUNBLAIR (Mr. Curson)....Watts 8 12
202 PHAON (Lord Derby)....Lambton 8 12
004 ROSEWING (Mr. Field)....Rochfort 8 12
MANKATO (Mr. M. Field)....Rochfort 8 12
LACKAM (Ld. Glanely)....C. Marsh 8 12
0 WHITSUN (Sir E. Hulton)....D. Waugh 8 12
000 TITTENHURST (Mr. King)....Leach, jun. 8 12
000 DISCOBOLUS (Mr. King)....Leach, jun. 8 12
0 ST. CORMAC (Ld. Londonderry)....Pickering 8 12
00 GREEN BACHELOR (Ld. Queenborough)....Gilpin 8 12
504 ROCKEN (Mr. Raphael)....W. Halsey 8 12
03 VIGNERON (Vulpine c.) (Mrs. Swan)
000 BLUE CHEVIOT (Mr. Austen)....Bewicke 8 12
SHINY KID (Sir A. Bailey)....C. Waugh 8 9
SUN LAD (Mr. J. Bell)....R. Day 8 9
000 LUGAR (Mr. Boswell)....Bell 8 9
CATFIELD F. (Mr. J. Cannon)....Gilpin 8 9
000 SWEET PEGGY (Mr. J. Cannon)....Cannon 8 9
003 CLYMPING (Capt. Elgee)....Cannon 8 9
302 SUNRISING (Mr. Fraser)....C. Leader 8 9
00 MAIDENHAIR (Mr. Gilpin)....R. Day 8 9
040 SEACRAFT (Ld. Glanely)....Gilpin 8 9
130 HARRY TATE (Mr. Griggs)....C. Marsh 8 9
0 WHARFEDALE (Ld. Harewood)....Griggs 8 9
003 SUNNY BILL (Mr. Howard)....Jarvis 8 9
ENTEBBE G. (Mrs. James)....Butters 8 9
0 TITANIA (Mr. Lysaght)....Lambton 8 9
CORAX (Sir H. Meux)....B. Jarvis 8 9
LUNE DE MIEL (Lady Nunburnholme)....Dundas 8 9
00 SLAVEDRIVER (Sir E. Paget)....Rochfort 8 9
000 FALSE NOTE (Ld. Penrhyn)....C. Leader 8 9
LAKE LEMAN (Ld. Rosebery)....H. Sadler 8 9
J. Jarvis 8 9
(The above have arrived.)
104 SAFETY FIRST (Mr. J. White)....Ward 8 12
423 PORTSOY (Mr. Goculdas)....Crawford 8 12
404 INKERMAN (Mr. R. Walker)....Bausor 8 12
00 ROI SOLEIL (Duke of Westminster) Persse 8 12
300 GOLDEN HAIR (Mr. Peel)....Pope 8 9
000 BADNABAY (Mr. T. Richards)....Private 8 9

3.30—**BABRAHAM STAKES HANDICAP** of £20 each, with £500 added. Last mile and a half of Cesarewitch Course.
100 TANGLEWOOD (Mr. Hornung)....B. Jarvis 4 9 1
010 VILLAGER (Mr. A. de Rothschild)....Watson 5 9 0
310 FODDER (Mr. S. Joel)....De Mestre 4 8 13
120 PRINCE HEROD (Mr. Feeder)....S. Darling 6 8 11
000 PUCKA SAHIB (Sir J. Arnott) Bewicke 5 8 9
40 EAST TOR (Mr. W. Singer)....Taylor 5 8 9
300 DOWNS (Mr. C. Leader)....Leader 4 8 4
130 DONNA INEZ (Lady Penrhyn)
100 STARGAZER (Mr. Gunder)....H. Sadler 4 8 2
110 CLASHGOUR (Ld. Durham)....C. Waugh 5 8 2
0 SANCHO PANZA (Mr. Edgar) Whitaker 6 7 7
030 RAGOUT (Mr. Curzon)....Peck 4 7 7
Watts 5 7 7
(The above have arrived.)
000 MILENKO (Mr. J. de Rothschild)....Pratt 5 9 0

4.0—**GRANBY T.Y.O. STAKES** of £15 each, with £200 added. 5 f. (Rous Course).
00 GRAND EXCEL (Ld. Glanely)....C. Marsh 8 6
0 STARTLED (Mr. J. Joel)....De Mestre 8 6
0 FIERY CROSS (Ld. Rosebery)....J. Jarvis 8 6
SLIP O. (Sir A. Bailey)....R. Day 8 3
02 MISS GRITS F. (Mr. Curson)....Watts 8 3
GAY ANGELA (Mr. S. Joel)....De Mestre 8 3
0 MIRANDA F. (Mr. Loder)....Gilpin 8 3
0 RESTORATION (Ld. Londonderry)....Pickering 8 3
0 GALIGNY C. (Ld. Penrhyn)....H. Sadler 8 3
02 CLOTH OF GOLD (Maj. Ratliffe)....Griggs 8 3
LIVE WIRE (Ld. Wolverton)....Lambton 8 3
SUNDIA (Ld. Zetland)....Dundas 8 3
REVERIE (His Majesty)....R. Marsh 8 0
0 THUNDERSTONE G. (Ld. Allendale)....R. Jarvis 8 0
FIRE CLAY F. (Sir A. Bailey)....R. Day 8 0
VAMPIRE (Ld. Blandford)....S. Darling 8 0
2 LADY OF HEREFORD F. (Sir R. Jardine)....R. W. Colling 8 0
(The above have arrived.)
KLONDYKE (Sir G. Murray)....Persse 8 0

4.30—**SEVERALS 3-Y.-O. STAKES** of £10 each, with £300 added. 5 f. (Rous Co.).
000 FRIAR'S MELODY (Mr. Field) Rochfort 9 7
131 SCALIGER (Lord Rosebery)....Jarvis 9 7
000 CATALINI (Mr. Barlie)....Beatty 9 7
000 EAGERFORD (Mr. A. de Rothschild)....Watson 9 4
000 ARCHANGEL (His Majesty)....R. Marsh 7 12
202 PHAON (Lord Derby)....Lambton 7 12
400 BELL'S LIFE (Mr. Gilpin)....Gilpin 7 12
0 SUN'S WAY (Lord Glanely)....C. Marsh 7 12
0 SLAVEDRIVER (Sir E. Paget)....C. Leader 7 12
'030 TRANQUILITY (Mr. Courtauld)....B. Jarvis 7 9
02 MITRAILLEUSE (Lord Derby)....Lambton 7 9
PRINCESS EDU QUART (Mr. Field)....Rochfort 7 9
43 KISSING CUP (Lord Glanely)....C. Marsh 7 9
CORAX (Sir H. Meux)....Dundas 7 9
00 LUNE DE MIEL (Lady Nunburnholme)....Rochfort 7 9
000 TERRE FERME (M. de St. Alary) Gilpin 7 9
0 ANGELA (Mr. Tattersall)....S. Darling 7 9
SPLENDID JAY (Lord Astor)....Taylor 7 9
(The above have arrived.)
233 SCYPHIUS (Maj. McCalmont)....Persse 9 7
0 SALTASH (Lord Astor)....Taylor 8 12
000 LANCASTRIAN (Lady Compton-Vyner)....Cole 7 12
000 RAMSES (Maj. McCalmont)....Persse 7 12
000 MARVEX (Mrs. Rudd)....Tash 7 12
INVERCAULD (Mr. E. Walker)....Bausor 7 12
003 FARNDON BRIDGE (Duke of Westminster)....Persse 7 12
00 ROI SOLEIL (Duke of Westminster)....Persse 7 12
200 HELGA (Sir W. Cooke)....Platt 7 9
0 PURPLE (Mr. J. de Rothschild)....Pratt 7 9
20 RHONA (Lord Woolavington)..F. Darling 7 9

5.0—**APPRENTICES' HANDICAP** of £106. 7 f. (Dewhurst Pte Co.).
200 CORN SACK (Sir E. Paget)..C. Leader 7 9 0
001 CORPORAL (10lb. ex.) (Mr. Hornung)....B. Jarvis 5 8 10
130 WITTOL (Lord Rosebery)....J. Jarvis 4 7 11
340 MEAVAIG BAY (Sir S. Scott)....S. Darling 6 7 11
440 HIS EXCELLENCY (Mrs. Platt)....Beatty 4 7 11
020 CADABRA (Lord Ellesmere) J. Dawson 4 7 9
110 YOUYOU (Mr. Lines)....Lines 4 7 9
030 STAVROPOL (Mr. Meyer)....W. Jarvis 5 7 9
120 JUNK (Mr. Hassan)....H. Leader 4 7 8
030 DE COVERLEY (Mr. Eastman)....Coldbeck 4 6 13
00 CYNICISM (Lord Howard de Walden)
201 WELL SHOT (10lb. ex.) (Mr. T. Davidson)....Cottrill 3 6 10
030 BEN STROME (Duke of Westminster)....Persse 4 6 9
030 KARELIA (Mr. Austen)....C. Waugh 3 6 7
042 CHEVIOT (Mr. Straker)....Bewicke 3 6 6
300 GAMELA (Mr. Deane)....Taylor 3 6 5
000 EASTER HOLIDAY (Mr. G. Sadler)....Sadler 4 5 12
020 RESPONDENT (Mr. Beer) Leach, jun. 5 5 10
020 MAZOE (Lord Durham)....Lambton 3 5 9
235 ROMAGNA (Mr. J. Dawson)....Dawson 3 5 7
400 VERNAL (Mr. C. Leader)....Leader 3 5 7
033 LOVABLE (Lord Ellesmere)..Pickering 3 5 7
(The above have arrived.)
402 CORTONA (Lady Cunliffe-Owen)....O. Bell 4 8 4
003 SENHORA (Lt.-Col. Davies)....Poole 6 8 0
041 MARCIA (Capt. Wilson)....Whitaker 6 7 11
235 TRUMPETER (Lord Astor)....Taylor 4 7 9
101 SQUARSON (Mr. Pennant)....Hogg 4 7 9
104 GRIVET (Lord Jersey)....Templeman 8 6 13
003 HIGH AND MIGHTY (Sir W. de Frece)....Pope 6 6 12

LONGFORD.

A BACKERS' DAY.

Dull and threatening weather prevailed at Longford yesterday, and there was some slight rain, while the going, as on most tracks just now, was on the heavy side. A fairly good attendance was secured, and the racing, though fields were on the small side, was of an interesting character. The features of the day were the double events secured by Mr. Cleary and M. Connors, and it is also worthy of note that two horses who had scored at Mullingar on the previous day were again successful, these being Dr. Barney and Ischevaha.

Backers had the better of the deals, but they did not begin in any too promising style when Prudent Girl won the Greenfield Plate, for Mr. E. J. Hope's mare was allowed to start at 100 to 8. It was a near thing for favouritism between Fate's Gift and Llandolla, and most danger to the winner came from the last-named, but she readily held the top weight at bay. Dr. Barney, who escaped a penalty for his Mullingar victory, was made a warm favourite for the Trial Plate, and he fully justified the confidence, as, waiting until the straight was entered, he then drew to the front and won very easily from Gleniden. Pillow Slip made the early part of the running, but he was done with at the end of a mile.

Rathdrishogue and Silver Somme shared favouritism for the Longford Plate, and the pair fought out the issue, but Rathdrishogue was always having the better of the argument, and he scored with something to spare. Mr. Georgie was in front for half the journey, when a bad mistake at the regulation fence put him out of count, and, dropping into the rear, he was pulled up at the end of two miles, as was Wild Lad. Grace Mary was made an odds on chance for the Spring Plate, and, settling down in front, she was in the van practically throughout. Doldrums was best backed for the Town Plate, which he very easily annexed. King Peter made the greater part of the running, but once Doldrums was asked for an effort he very soon put the issue beyond doubt. Landman refused the second fence, and fell when righted and put at it a second time, and Not So Bad also ran out there. Ischevaha followed up his Mullingar success by easily accounting for Silver Hackle in the Stewards' Plate. Details:—

1.45—**GREENFIELD PLATE** of £50. A handicap hurdle race. 1½ m.
Mr. E. J. Hope's b. m. PRUDENT GIRL, by Juggernaut—Prudent Miss, 6, 9-7 ....M. Connors 1
Mr. F. Barbour's LLANDOLLA, a, 12-4 ....T. Kelly, jun. 2
Mr. H. Loughran's FATE'S GIFT, 6, 10-11 ....J. Moloney 3
Mr. A. O'Malley's Zebra, a, 9-12 ...F. Robinson 0
(Winner trained by F. Mitchell.)
Betting—Evens Fate's Gift, 5 to 4 agst. Llandolla, 100 to 8 PRUDENT GIRL, 50 to 1 Zebra.
Zebra made play from Fate's Gift, Prudent Girl, and Llandolla until entering the straight, when Prudent Girl drew to the front and won by two lengths; a bad third.

2.30—**TRIAL PLATE** of £50. A handicap flat race. 1 m. 2 f. 50 yds.
Mr. J. Groarke's br. h. DR. BARNEY, by Martin Lightfoot—Lady May, 5, 10-5 ...M. Connors 1
Mr. Jno. Barry's GLENIDEN, 5, 8-11 D. Ward 2
Mr. J. H. Locke's ENTANGLER, 5, 8-5 ....A. Barrett 3
Mr. H. J. Tully's Rathfaran, 6, 10-0 J. Moloney 0
Mr. T. Singleton's Pillow Slip, a, 9-3 ....Jos. Doyle 0
Mr. G. Martyn's Magnet's Pet, 4, 8-11 ....J. Banahan 0
(Winner trained by Mr. R. S. Cleary.)
Betting—6 to 4 agst. DR. BARNEY, 3 to 1 Entangler, 4 to 1 Pillow Slip, 8 to 1 Rathfaran, 10 to 1 each Gleniden and Magnet's Pet.
Pillow Slip led from Entangler, Dr. Barney, Gleniden, Rathfaran, and Magnet's Pet until two furlongs from home, when Entangler showed in front attended by Dr. Barney and Gleniden. In the straight Dr. Barney assumed command and won easily by three lengths; six lengths separated second and third. Rathfaran was fourth, and Pillow Slip next.

3.0—**LONGFORD PLATE** of £50. A handicap steeplechase. 3 m.
Mr. J. Kiernan's b. g. RATHDRISHOGUE, by Avidity, dam by Hackler—Fola, a, 10-6 ....J. M'Neill 1
Mr. P. Cullinan's SILVER SOMME, 6, 10-11 ....T. Kelly, jun. 2
Mr. T. Killian's (jun.) COOLA II., a, 10-3 ....M. Connors 3
Mr. E. W. Hope-Johnstone's Mr. Georgie, a, 11-6 ....W. Beasley 0
Mr. T. J. Weir's Wild Lad, a, 10-0....T. Powell 0
(Winner trained by Mr. R. G. Cleary.)
Betting—2 to 1 each agst. RATHDRISHOGUE and Silver Somme, 3 to 1 Mr. Georgie, 6 to 1 Coola II., 50 to 1 Wild Lad.
Mr. Georgie made play from Rathdrishogue, Silver Somme, Coola II., and Wild Lad, for half a mile, when Mr. Georgie lost his place, and Rathdrishogue went on from Silver Somme and Coola II. After two miles Mr. Georgie and Wild Lad were pulled up, and Rathdrishogue, holding Silver Somme at bay, won by three lengths; twenty lengths divided second and third. Only the three finished.

3.30—**SPRING PLATE** of £50. A weight for age flat race. 2 m.
Mr. T. Lynch's b. m. GRACE MARY, by Zria—Pommard, 6, 11-0 ....Mr. C. Brabazon 1
Mr. J. H. Locke's PEARLMORE, 4, 11-12 ....Mr. Brabazon 2
Mr. E. A. Gargan's SOUTHERN GIRL, 6, 11-2 ....J. M'Neill 3
Mr. R. G. Cleary's Rathcreevagh, 6, 12-2 ....Mr. J. W. Cleary 0
Mr. Vandeleur's Woodland Melody, 5, 11-0 ....T. Mitchell 0
(Winner trained by Mr. C. Brabazon.)
Betting—5 to 4 on GRACE MARY, 3 to 1 agst. Pearlmore, 4 to 1 Rathcreevagh, 6 to 1 Southern Girl, 20 to 1 Woodland Melody.
Grace Mary cut out the work from Southern Girl, Rathcreevagh, Woodland Melody, and Pearlmore, for half-way where Grace Mary was followed by Southern Girl, Pearlmore, and Rathcreevagh. A quarter of a mile from home Pearlmore took second place, but could make no impression on Grace Mary, who won by four lengths; eight lengths separated second and third. Woodland Melody was fourth.

4.0—**TOWN PLATE** of £50. A steeplechase for maidens. 2 m.
Mr. A. Lowry's b. g. DOLDRUMS, by Tredennis—Japanese Doll, 6, 11-5 ....J. Moloney 1
Mr. B. Collumb's GRANARD BOY, 5, 11-5 ....M. Connors 2
Mr. J. Yourell's KING PETER, a, 11-5..J. Finn 3
Mr. J. Banahan's Not So Bad, a, 11-5 ....M. Farragher 0
Mrs. Cogan's Landman, 5, 11-3....D. Ward 0
(Winner trained by Dawson.)
Betting—Evens DOLDRUMS, 3 to 1 agst. Landman, 5 to 1 Not So Bad, 20 to 1 each Granard Boy and King Peter.
Landman fell at the second fence and Not So Bad refused. Granard Boy made the running, attended by Doldrums and King Peter, for a mile, when King Peter took command, but he was caught close home by Doldrums and Granard Boy, Doldrums winning by two lengths; five lengths separated second and third.

4.30—**STEWARDS' PLATE** of £50. A weight for age steeplechase. 2 m.
Mr. E. W. Hope-Johnstone's ch. g. ISCHEVAHA, by His Majesty—Parerga, a, 12-2 ..W. Beasley 1
Mr. P. Cullinan's SILVER HACKLE, 5, 11-0 ....T. Kelly, jun. 2
(Winner trained by Tetberston.)
Betting—5 to 2 on ISCHEVAHA.
Ischevaha led for a mile, when Silver Hackle took the lead, but the favourite resumed command in the straight and won by three lengths.

BUTTEVANT POINT-TO-POINT RACES.

The feature of the point-to-point meeting held at Buttevant was the dual success of Mr. Walter Dwyer on his two horses, Gortmore and Castlewrixon Wire, and the like performance of Mr. E. Walsh, whose two horses, Fanstown and Star of Poland, each won a race in the hands of Mr. George Smith. The attendance was of very large proportions, and though threatening the day held up fine.

KILCOLMAN PLATE of £30. About 4 m.
Mr. W. Dwyer's GORTMORE, 12-7 ....Owner 1
Mrs. Flannery's SWEETHEART, 12-7 J. Lombard 2
Mr. Condon's BALLYLANDERS, 12-7 ....Mr. M. Thompson 3
Also ran—The Magnet (Owner), Ramhout (Mr. M. O'Brien).
Won by ten lengths; half a length. Magnet fell. Objections to the winner by the owner of the second and to the second by the owner of the winner were overruled.

FARMERS' RACE of £25. About 3 m.
Mr. E. Walsh's FANSTOWN, 12-7 Mr. G. Smith 1
Mr. O'Sullivan's LITTLE THORPE, 12-7 ....C. Sherlock 2
Mr. Linehan's WILD WOODBINE, 12-0 ....M. Smith 3
Also ran—Silverside (Mr. Fitzsimons), Little Wonder (Mr. W. Madden), Lisleigh (Mr. O'Brien), Castlebrand (Mr. J. Green), Gee Whiz (J. Ahern).
Won by twenty lengths; a bad third. Silverside was fourth.

BUTTEVANT PLATE of £25. 4 m.
Mr. W. Dwyer's CASTLEWRIXON WIRE, 14-0 ....Owner 1
Mr. Nevill's CLIPPER, 13-7 ....P. Daly 2
Dr. J. O'Sullivan's WHITE LIGHT, 14-0 ....Mr. G. Smith 3
Also ran—Lightfoot (Owner), Harrier (Fitzsimons), Fox Catcher (Mr. T. F. Ryan).
Won by twenty lengths; six lengths. Lightfoot was fourth, and Foxcatcher fifth.

MAIDEN PLATE of £25. About 3 m.
Mr. Walsh's STAR OF POLAND, 10-4 ....Mr. G. Smith 1
Mr. O'Connell's MAUREEN, 10-4 ....Gorman 2
Mr. Humphrey's FANNY, 10-4 Mr. M. O'Brien 3
Also ran—Castlewrixon (P. Daly), Dundall (Mr. C. W. Montgomery), Back Again (Owner), Burton View (S. Keane), Kiltaar (Sullivan), Wonder (Owner), Hastonette (Mr. Fitzsimons), Ballyhecton (Mr. T. F. Ryan), Camperdown (J. Culhane), My Josephine (W. Coughlan), Brown Betty (Owner), Mystery (C. Sherlock), Lighthouse Girl (Owner), Flyaway (J. Finn).
Won by four lengths; a bad third.

MEATH HUNT.

TO-DAY'S SELECTIONS.

Always a thoroughly sporting affair, to-day's meeting at Boyerstown under the auspices of the Meath Hunt should be no exception to the rule. A well arranged programme has attracted a good all-round entry, and not the least interesting item is the Maiden Plate of 200 sovs., which will bring out a field of nice dimensions. A fast non-stop special train leaves Broadstone for Navan this morning at 11.30 and returns at 5.15. Passengers and horses will be conveyed by the 10 a.m. train from Drogheda to Navan, and a special will be run from Navan at 5.35 to connect with the train on the Great Northern main line. Selections are appended:

Farmers' Race—**Barranstown.**
Meath Hunt Cup—**Mrs. Drummond.**
Maiden Plate—**Harry Hart or Rathory.**
Navan Plate—**Italian Summer.**
Foxhunters' Plate—**South Lake or Money.**
Boyerstown Plate—**Mick M'Quaid**; if absent, **Shadow Man.**

1.30—**FARMERS' RACE** of 50 sovs. A steeplechase. 2½ m.
Age st. lb.
BARRANSTOWN (Mr. T. Mangan)..Private a 12 5
LIVELY LAD (Mr. Peter Mooney)..Private a 12 5
SPEON HILL (Mr. M. Connolly) ..Private 6 12 5
DUCHESS (Mr. Jos. Delany)....Private 6 12 5
LOUGH LAURANCE (Mr. P. Donohoe)....Private a 12 5
WEE BEY (Mr. W. Duffy) ....Private 6 12 5
TYRANNICIDE (Mr. G. J. Farrell)..Private a 12 5
BROWN RAFT (Mr. P. J. Russell)..Private a 12 5
POOR GIFT (Mr. P. Wilkinson)....Private 5 12 5
JIBSTAY (Mr. T. S. Kirk)....Private 6 12 5
KOSMOS PRIDE (Mr. M. J. Langan) Private 5 12 5
MATTY'S DREAM (Mr. M. Langan) Private a 12 5
OUR EDDIE (Mr. W. Larkin)....Private a 12 5
TAKE ALL (Mr. Peter Duffy)....Private a 12 5
NO PORT (Mr. W. Duffy)....Private a 12 5
FANCY PORT (Mr. W. Duffy)....Private a 12 5
FLEET PRINCE (Mr. G. Whitmore) Private 5 11 12
THE DRUDGE (Mr. J. J. Rourke)....Private 5 11 12
BLARNEY ROSE (Mr. J. J. Rourke) Private 4 10 7

2.15—**MEATH HUNT CUP**, value 50 sovs., a piece of plate, added to a sweepstake of 2 sovs. each for starters, with 50 sovs. added. A steeplechase. 3½ m.
Age st. lb.
SOUTH LAKE (Mr. H. M. Hartigan) Owner 6 13 8
MRS. DRUMMOND (Mr. Jas. Daly) ....Owner a 13 8
BESSIE (Lady Edina Ainsworth) ..Private 6 13 1
BUBBLES (Mr. Leo Collins)....Owner 6 12 8
BABY GIRL (Capt. G. de Stacpoole) Owner 6 12 8
SYRIA (Mr. R. Garrett)....Owner a 12 8
CHANCANGO (Mr. D. O'M. Leahy) Owner 6 12 8
LARRY (Mr. A. Mathew)....Owner a 12 8
KNOCKDERK (Capt. J. G. North-Bomford)
CLIFTONPARK (Mr. S. J. Parr) ....Owner a 12 8
BOROTHORE (Mr. F. Rogers) ....Owner a 12 8
DRINMOYLE (Capt. W. E. Eccles) ..Owner 5 12 0
MERAN (Mr. T. Ainsworth) ....Owner 5 12 0

2.45—**MEATH HUNT MAIDEN PLATE** of 200 sovs., of which the second receives 20 sovs. and the third 10 sovs. A steeplechase. 2½ m.
Age st. lb.
YELLOW BOG (Capt. Dixon)....Ruttle 6 11 12
CHRISTMAS BOX (Mr. O. Heffernan) Bell a 11 12
ROSES SWEET (Mr. M. Flynn) ....Arnott 6 11 12
HARRY HART (Mr. C. A. Rogers) ..Owner 5 11 12
RATHORY (Mr. E. Kieran) ....Owner a 11 12
PRINCE FLORENTINE (Mr. F. Rogers)
MONEY (Mr. T. Levins Moore) ....Arnott 6 11 12
IONIAN (Mr. R. J. Duggan) ....Owner a 11 12
RATHDRIN (Mr. M. Bailesty)....Usher 5 11 2
THE COUNT II. (Mrs. F. Blacker) ..Bannon 5 11 2
PADDY-GO-AIST (Capt. Wyndham-Quin) Private a 11 2
HARRY LORREQUER (Mr. C. A. Rogers) Anthony 5 11 2
CROBOY (Mr. J. J. Rourke) ....Owner 5 11 2
SHINING HOPE (Capt. Shirley) ....Owner 5 11 2
SEA WAVE (Miss S. O'Brien)....Condron a 11 2
BALLYSTOCKART (Mr. Dixon) ..Alexander 5 11 2
ACTIVE AGNES (Mr. J. Magee) ..Ruttle 4 10 7
Farrell 4 10 7

3.15—**NAVAN PLATE** of 60 sovs. A handicap steeplechase. 2 m.
Age st. lb.
PADDY II. (Mr. E. Joyce) ....Owner a 12 7
PARKSTOWN (Mr. R. C. Parr)....Walker a 12 0
NURNEY (12lb. ex.) (Mr. Jas. Fitzsimons)
RAGS AND BONES (Mr. J. W. Cleary) ....Owner a 11 11
CLONGIFFIN (Mr. Jas. Walshe)....Owner a 11 9
PACTOLUS (Mr. Jas. Daly)....Rourke a 11 8
BEAUTY'S FANCY (Mr. Jas. Dwyer) Hanlon 6 10 8
MOUNT LUCAS (Mr. J. J. Rourke)..Owner a 10 8
ITALIAN SUMMER (Mr. John Magee)
HESTER ISLAND (Mr. J. Rolleston) ....Farrell 5 10 5
CHERRY ROD (Mrs. Larese)....Arnott 6 10 3
CARBURY BELLE (Mr. Jas. Fitzsimons) ....Kenny a 10 0
Owner a 10 0

3.45—**FOXHUNTERS' PLATE** of 60 sovs. A steeplechase. 3 m.
Age st. lb.
SOUTH LAKE (Mr. H. M. Hartigan)
INGOMAR (Mr. L. F. Ball) ....Owner 6 12 10
BALLYOWEN (Mr. L. T. Byrne)....Private a 12 3
MISS JOE (Miss Cameron)....Private a 12 3
GREY LIGHT (Mr. R. Cargill)....Private a 12 3
SINGING WATER II. (Mr. F. H. Clarke)
VOLAGE LASS (Mr. F. Colgan) ....Private a 12 3
BUBBLES (Mr. Leo Collins) ....Dawson 6 12 3
TAKE ALL (Mr. Peter Duffy)....Private a 12 3
COOKSTOWN (Mr. J. A. Farrell)....Private 6 12 3
LOHENDA (Mr. H. M. Hartigan)....Private a 12 3
HER BOY (Mr. H. V. Kenny)....Owner 6 12 3
PHOULNAGORTH (Mr. A. L'Estrange)....Private 6 12 3
GINGER KNUT (Mr. J. P. McDermott)....Private a 12 3
BARRANSTOWN (Mr. T. J. Mangan) Private a 12 3
LARRY (Mr. A. Mathew) ....Private a 12 3
RICETOWN (Mr. A. Mathew)....Private a 12 3
MONEY (Mr. T. Levins Moore) ....Private a 12 3
ROYAL CHIEF (Mr. B. Nugent)....Private a 12 3
BALTINGLASS II. (Mr. D. Moore O'Ferrall)
KILDREENAGH (Mrs. D. Moss O'Ferrall) ....Private a 12 3
CRAYSTOWN (Mr. A. Rodger)....Private 6 12 3
BOROTHORE (Mr. F. Rogers) ....Private a 12 3
IRISH INDUSTRY (Mr. R. Smyth) Private a 12 3
LIGHT O' DAY (Mr. T. J. Taaffe) ....Private a 12 3
CONNOLLY'S FOLLY (Mr. P. J. Leonard) ....Private a 12 3
DRINMOYLE (Capt. W. E. Eccles) ....Private 5 11 8

4.15—**BOYERSTOWN PLATE** of 50 sovs. A steeplechase. 2 m.
Age st. lb.
BALLINACRAD (Mr. E. Delany)....Owner a 12 4
PALM OIL (Mr. P. Rogers) ....C. Rogers a 12 4
SWEET CHARLOTTE (Mr. Jas. Fitzsimons)
HOW NICE (Mr. R. G. Cleary)....Owner 6 12 3
DARTHOGUE (Mr. J. A. Farrell)....Owner a 11 3
MOUNT LUCAS (Mr. J. J. Rourke) ..Owner a 11 3
DOUBLE B. (Mr. E. J. Hope)....Owner 6 10 12
JIBSTAY (Mr. T. S. Kirk)....Owner 5 10 12
RATHDROGA (Mr. J. P. M'Dermott) Owner 6 10 12
JINK (Mr. J. L. Shepherd)....Arnott 6 10 12
MICK M'QUAID (Mr. C. S. Malone) ..Owner 6 10 12
THE DRUDGE (Mr. J. J. Rourke)..Owner 5 10 9
SHADOW MAN (Mrs. Wilson Scott)..Scott 5 10 9
FLEET PRINCE (Mr. G. Whitmore) Owner 5 10 9
SOUTH TIPP (Mr. H. M. Hartigan) Owner 5 10 9
ALICE WHITETHORN (Mr. J. W. Osborne) ....Owner 4 10 0

G. PARFREMENT.

FAMOUS FRENCH JOCKEY DEAD.

PARIS, Tuesday.

The well-known French jockey, G. Parfrement, died in hospital this afternoon, following a fall while riding at Enghien races earlier in the day.

Parfrement has long been in the forefront of French cross-country jockeys. A fearless horseman, gifted with a fine seat and hands and excellent judgment, his services were in great request in his native country. He also scored some important successes in England, the most notable, of course, being when he steered Mons. Hennessy's Lutteur III. to victory in the Grand National fourteen years ago. Lutteur III., it may be mentioned, was one of the very few five-year-olds that have won the great Aintree race. His last mount in England was at Liverpool three weeks ago, when he came over specially to ride Count Ross in the big hurdle race, which he won, but suffered disqualification for bumping and boring, and the race was awarded to Cavalier, who finished second—a decision which has given rise to a lot of controversy.

"FORM" HORSES.

2. 0—Molon.
2.30—Moabite.
3. 0—Pombal.
3.30—Clashgour.
4. 0—Cloth of Gold.
4.30—Scyphius.
5. 0—Well Shot.
DOUBLE.—Scyphius (nap) and Well Shot.

A Student of Form.

SPECIAL SELECTIONS FOR TO-DAY.

Daily News:—To-day's best—Cloth of Gold and Phaon.
Daily Mail:—Special selection—You You. Double—Dusky Belle and You You.
Daily Graphic:—Double—Cloth of Gold and Gamela.
Daily Express:—Double—Prince Herod and You You. "To Beat the Book"—Prince Herod.
Daily Chronicle:—Double—Clashgour and Cloth of Gold. "To Beat the Book"—Clashgour.
Westminster Gazette:—To-day's best—Cloth of Gold. Double—Prince Herod and Cloth of Gold.
Daily Mirror:—Double—Cloth of Gold (nap) and Phaon.

UTTOXETER.

YESTERDAY'S RETURN.

1.30—**SUDBURY HURDLE HANDICAP (S.)**, £150. 2 m.
Mrs. M. Russell's ch. g. DUNCHER, by Kosmos Bey—White Ball, a, 11-10 ....Major Doyle 1
Mr. F. Wilmot's CARSON, a, 11-1..F. B. Rees 2
Mr. W. Patrish's MARIE MARCO, 4, 10-8 ....J. Whelehan 3
Also ran—Blue Ball (Mr. Prioleau), Ballyhandy (T. Leader), Monkey Climb (F. Rhodes), Gleneagle (L. B. Rees), Mandrake (T. Saunders), Honest John (G. H. Jones), Blacsun (G. Smith), Shieling (F. Brookes), Fortune (W. Stott). (Winner trained by Doyle.)
Betting—9 to 4 agst. Fortune, 4 to 1 Carson, 5 to 1 each DUNCHER and Monkey Climb, 8 to 1 Marie Marco, 100 to 8 any other.
Won by five lengths; one length.
The winner was bought in for 165 gns.

2.30—**TEAN HURDLE HANDICAP**, £100. 2 m.
Mr. H. Johnstone's ch. c. OUR BEN, by White Magic—Dew of June, 4, 10-6 ....T. Leader 1
Mr. R. Woods' CORRIE LASS, a, 10-0 ....W. Gurney 2
Mr. G. Baxter's UNION JACK, 5, 11-0 J. McKay 3
(Winner trained by Leader.)
Betting—11 to 8 agst. OUR BEN, 6 to 4 Union Jack, 4 to 1 Corrie Lass.
Won by two lengths; six lengths.

2.50—**DERBYSHIRE HURDLE RACE**, £300. Weight for age. 2 m.
Sir R. Jardine's ch. c. WEST COUNTRYMAN, by Polymelus—Merry Maiden, 5, 12-0 ....F. Wootton 1
Mr. G. Sanday's HAIRPIN II., a, 11-4 F. Mason 2
Mr. C. Kenyon's WISE PRINCE, 5, 11-5 ....F. Saunders 3
Also ran:—Jargoon (F. J. Brookes). (Winner trained by Coulthwaite.)
Betting—6 to 4 on WEST COUNTRYMAN, 9 to 4 agst. Hairpin II., 6 to 1 Wise Prince, 100 to 8 Jargoon.
Won by three-quarters of a length; a bad third.

3.20—**BURSLEM STEEPLECHASE H'CAP (S.)**, £125. 2 m.
Lord Killeen's br. m. CRAGGIE ROCK, by St. Alexis—Rocky Tarn, a, 9-10 ....Mr. Prioleau 1
Col. Paynter's MASTER RIPPLE, a, 10-11 Stott 2
Mr. W. Lea's KING'S FAVOURITE, 6, 10-5 ....Tiding 3
Also ran:—Little England (R. Lyall), Signum (E. McMowan), Mundela (G. Smith), Knight of the Mint (F. Mason), Stalbridge (S. Jones). (Winner trained by Kirk.)
Betting—4 to 1 each agst. Knight of the Mint and Mundela, 5 to 1 CRAGGIE ROCK, 6 to 1 each King's Favourite, Little England and Master Ripple, 100 to 8 any other.
Won by eight lengths; a bad third.
The winner was sold to Mr. A. Saxby for 130 gns.

3.50—**ROCESTER STEEPLECHASE HANDICAP**, £125. 2½ m.
Mr. A. Knowles' b. g. CORNEY GRAIN, by Buckwheat—French Partridge, a, 11-2 ....J. Mason 1
Mr. P. Whitaker's ST. ENDAS, a, 11-12 ....G. Turner 2
Mr. C. Pigott's VAULX, a, 12-7 ....G. Smith 3
Also ran:—Hedu (Mr. F. Brown), Winter Voyage (Whelehan), Leyman (A. Newey), Navana (C. Ball), Denikin (F. Brookes). (Winner trained by Ferguson.)
Betting—3 to 1 each agst. CORNEY GRAIN and Vaulx, 5 to 1 St. Endas, 6 to 1 Hedu, 8 to 1 Winter Voyage, 100 to 8 any other.
Won by fifteen lengths; a bad third.

4.15—**MEYNELL HUNTERS' STEEPLECHASE**, £200. Weight for age. 3 m.
Mr. C. Creed's ROCKMEADOW, 5, 11-5 ....Mr. F. A. Brown 1
Mr. G. Sanday's BRUTUS III., a, 12-6 ....Mr. Blair 2
Mr. R. Hardinge's SUCH A SPORT, a, 11-10 ....Mr. Delmege 3
Also ran:—Edgley (Owner). (Winner trained by Kirk.)
Betting—11 to 10 agst. ROCKMEADOW, 2 to 1 Brutus III., 5 to 1 Edgley, 100 to 8 Such a Sport.
Won by four lengths; a bad third.

GOLF.

MORAN MEMORIAL CUP.

Entries for the Michael Moran Memorial Cup, to be played for on Thursday, Friday, and Saturday of next week at the Castle Club, must be made by the Secretary of the club at which the professional is employed on or before Saturday next with Dr. George Price.

ARMY CHAMPIONSHIP.

WON BY MAJOR H. A. BOYD.

Major H. A. Boyd, R.F.A., a former Irish champion, won the Army Championship at Littlestone, Kent, yesterday. The event was decided by a 36 holes stroke competition, and yesterday, when the second half was played, Major Boyd had the best round of the meeting with 76, his aggregate being 153. Captain Yerburgh, Irish Guards, followed with 160, and Captain Smith, R.A.S.C., with 161.

The General's Cup was won by Major-General Sir Colin Mackenzie.

CO. LOUTH v. I.G.Z.

The Irish Golfing Zingari played its first match since 1914 at Baltray this week. The visitors, who were rather too strong owing to Mr. Walter Carroll not being able to play for the home team, had a most enjoyable day. Details:—

SINGLES.

I.G.Z.		CO. LOUTH.	
F. E. Davies	1	J. S. Davis	0
G. Beattie	0	V. Carroll	1
F. O'Connor	1	N. Halligan	0
C. A. Jackson	1	E. P. Manning	0
H. S. Watson	1	H. Delaney	0
C. Waller	1	T. V. M'Quillan	0
Corbally	1	J. A. May	0
W. S. Matterson	0	W. B. Parr	1
G. Brown	1	P. A. Tallon	0
W. Macaulay	1	R. Murdock	0
L. Hewson	1	J. J. Daly	0
M'Grath	1	L. Farrell	0
W. S. Sneyd	1	Major Garrett	0
W. Jolley	1	J. Davis	0

FOURSOMES.

I.G.Z.		CO. LOUTH.	
Davies & Beattie	1	Halligan & Carroll	0
O'Connor & Jackson	1	Davis & Manning	0
Watson & Waller	1	Delaney & M'Quillan	0
Corbally & Matterson	1	May & Parr	0
Brown & Hutchinson	0	Tallon & Hamilton	1
Hewson & Macaulay	1	Murdock & Daly	0
M'Grath & Farrell	1	M'Quillan & Dolan	0
Sneyd & Jolley	1	Davis & Garrett	0
Total	15	Total	3

MALAHIDE v. SKERRIES.

Played at Malahide on Saturday, and resulted in a draw. Details:—

MALAHIDE.		SKERRIES.	
V. E. Stack	1	F. Moran	0
J. J. M'Kellar	1	J. Griffin	0
C. Adams	1	J. Owens	0
J. W. Butler	0	G. Ellis	1
E. J. Crowley	0	W. P. Kelly	1
H. G. Morris	0	W. Ellis	1
S. Doyle	0	H. Ellis	1
Dr. C. Grimes	0	J. Smithwick	1
J. B. Connell	1	L. Montgomery	0
G. O'Neill	1	J. A. Quail	0
J. M'Creadie	0	J. K. Quail	1
H. A. Whieldon	0	J. P. Spencer	1
B. M'Keuna	0	E. Montgomery	1
T. Richardson	0	M. Derham	1
T. Foster	0	M. Grimes	1
Captain Gatchill	0	R. A. Butler	1
C. Shanks	½	W. Derham	½
Total	8½	Total	8½

"CHIC" EVANS NOT IN AMERICAN TEAM.

NEW YORK, Tuesday.

Charles Evans (Edgewater) will be unable to join the American team for England leaving on the Mauretania to-day. His place will be taken by Jack Neville (San Francisco) or Reginald Lewis (Greenwich).

ANOTHER CHAMPIONSHIP FOR HUNTER.

LOS ANGELOS, Monday.

William Hunter won the Northern Californian Championship in a 36 holes final, beating Scotty Armstrong 2 and 1.

CLUB NOTICES AND REPORTS.

FOXROCK.—Ladies' Branch)—Challenge cup semi-finalists:—Mrs. Cluff, Mrs. King, Mrs. Ross, Miss O'Reilly. Finalists—Mrs. King, Mrs. Ross. Winner—Mrs. King.

MALAHIDE.—Saturday—18 hole competition, bogey, for prize presented by Mr. F. E. Thornhill. Post entry.

BRAY.—Saturday—Second round of the Jubilee Cup. Draws 10 to 4.

CASTLE.—Ladies' Branch.—Club foursomes will be played to-day. Draws for opponents, 11, 2, 3.30. Mrs. Dowling's Prize—Mrs. M'Carron, 86 net; Mrs. Sinton, 87 net; Miss Haughton, 88 net.

ROYAL CO. DOWN.—Easter Meeting.—The final rounds of the singles and foursomes were played on Saturday. J. A. Barr beat R. W. Wilkinson in the former event; and J. D. Coates and J. R. Russell beat N. Russell and D. M. Anderson in the latter, 2 and 1. Ladies' Branch.—Belfast and County Down Railway Cup—Final—Miss N. Young (24) beat Mrs. MacLeay (10), at 19th. Foursome Competition—Miss K. Smyth and Miss M'Kisack, 5 down; Hon. Mrs. Dixon and Mrs. MacLeay, 7 down. Miss Berry won the putting competition for clock presented by the Hon. Secretary (Miss Ewing). The best gross score was Miss Arbuthnot (2), 92; best handicap score, Miss K. Smyth (15), 85. At the annual meeting Miss Coates was elected captain, Miss Coates hon. treasurer, and Miss Ewing was re-elected hon. secretary.

ROBIN HOOD.—(Ladies' Branch)—Monthly medal won by Miss M. Breen.

GRANGE (Ladies' Branch).—To-morrow (Thursday)—Eclectic competition for prize presented by Messrs. Weir. Draws 11.30 and 2.30.

NORTH-WEST.—The annual competition for the Irish Bowl, men's foursomes, took place at Lisfannon, with the following result:—S. B. Stevenson and G. B. Austin (6), 1 up; J. A. Davidson and J. Towers (6), 2 down; E. F. Spiller and H. C. M'Cay (3), 3 down; W. M. Miller and J. Ballintine (8), 3 down.

SPORTING PARAGRAPHS.

Entries for the Curragh and Down Royal Meetings close to-day.

The Governor-General has kindly presented a cup for competition at the Irish Pony Show, to be held at Lucan on May 26.

It is stated on good authority that His Majesty has presented Will Somers to the Canadian Government.

Mr. R. G. Cleary, the Bishopstown trainer, scored a dual success at Longford yesterday with Dr. Barney and Rathdrishogue, and M. Connors had two winning mounts.

Ischevaha and Dr Barney, after winning at Mullingar on Monday, were sent on to Longford, where both were again successful yesterday.

In a fire which broke out at the Rancocas stock farm, New Jersey, thirty-five out of fifty of the finest brood mares and stallions in the United States were killed. The loss is estimated at over one million dollars (£200,000). The farm is owned by Mr. Harry F. Sinclair, a well-known oil producer. It is not yet known which of the horses were saved of a stud which included the famous Grey Lag, Mad Hatter, and Kaisang.

Point-to-Point Racing Boots.—L. J. WATKINS, Boot Legging Maker, 77 and 78 Dame st.—(Advt.)

FREE STATE ARMY.

PROMOTIONS AND APPOINTMENTS.

The following changes, confirmations and promotions are announced in a recent General Routine Order, issued at Army Headquarters:—

CHIEF OF STAFF'S DEPARTMENT.

Sergeant Murphy to be attached to Independent Signal Corps, with rank of Second Lieutenant.

ADJUTANT GENERAL'S DEPARTMENT.

Captain Ml. Lennon to be A.P.M., with rank of Captain.

Commandant-General Price to be A.A.G. (1), with rank of Major-General.

Commandant P. O'Meara to be on Staff, with rank of Commandant.

Captain J. Clinton to be on Staff, with rank of Captain.

Captain Butler to be on Staff, with rank of Captain.

Lieutenant A. Byrne to be on Staff, with rank of First Lieutenant.

DUBLIN COMMAND.

Commandant James McNulty to be Officer Commanding, 24th Infantry Battalion, with rank of Commandant.

Captain Thomas O'Carroll to be Second in Command, 24th Infantry Battalion, with rank of Captain.

Commandant A. Ahearne to be Assistant Adjutant, 24th Infantry Battalion, with rank of Second Lieutenant.

Lieutenant Thomas Fetherson to be Assistant Quartermaster, 24th Infantry Battalion, with rank of Second Lieutenant.

Lieutenant James Kelly to be O/C "A" Company, 24th Infantry Battalion, with rank of Captain.

Captain Michael Dowling to be attached to A Company, 24th Infantry Battalion, with rank of First Lieutenant.

Lieutenant Thomas Walsh to be attached to A Company, 24th Infantry Battalion, with rank of Second Lieutenant.

Lieutenant Michael Doran to be O/C B Company, 24th Infantry Battalion, with rank of Captain.

Lieutenant Peter Mulligan to be attached to B Company, 24th Infantry Battalion, with rank of First Lieutenant.

Sergeant-Major Donald Farrell to be attached to B Company, 24th Infantry Battalion, with rank of Second Lieutenant.

Commandant Hyland to be O/C C Company, 24th Infantry Battalion, with rank of Captain.

Second Lieutenant Nestor to be attached to C Company, 24th Infantry Battalion, with rank of First Lieutenant.

Lieutenant Patrick Browne to be attached to C Company, 24th Infantry Battalion, with rank of Second Lieutenant.

Colonel-Commandant Thomas McNally to be attached to No. 7 Inspection Staff, with rank of Commandant.

Lieutenant James Lynch to be Assistant Quartermaster, 48th Infantry Battalion, with rank of Second Lieutenant.

Lieutenant Joseph Carroll to be Assistant Quartermaster, 1st Infantry Battalion, with rank of Second Lieutenant.

Lieutenant Francis Flynn to be Assistant Quartermaster, 55th Infantry Battalion, with rank of Second Lieutenant.

Lieutenant Martin O'Neill to be Assistant Quartermaster, 56th Infantry Battalion, with rank of Second Lieutenant.

Lieutenant T. Corrigan to be Quartermaster, 45th Infantry Battalion, with rank of Captain.

Second Lieutenant M. J. Plunkett to be Assistant Quartermaster, 45th Infantry Battalion, with rank of Second Lieutenant.

Second Lieutenant Tute to be Assistant Quartermaster, 33rd Infantry Battalion, with rank of Second Lieutenant.

CURRAGH COMMAND.

Captain Patrick McKenna to be O/C C Company, 29th Infantry Battalion, with rank of Captain.

Lieutenant Joseph Cahill to be attached to C Company, 29th Infantry Battalion, with rank of First Lieutenant.

Lieutenant Henry Tuohy to be attached to Machine Gun Company, 29th Infantry Battalion, with rank of First Lieutenant.

Lieutenant Patrick Hickey to be attached to Machine Gun Company, 29th Infantry Battalion, with rank of First Lieutenant.

Captain Neil Duffy to be Assistant Adjutant, 54th Infantry Battalion, with rank of Second Lieutenant.

Acting Second Lieutenant Sean O'Hara to be attached to A Company, 54th Infantry Battalion, with rank of Second Lieutenant.

Second Lieutenant Matthew Cosgrave to be attached to B Company, 54th Infantry Battalion, with rank of Second Lieutenant.

Lieutenant Michael Murphy to be attached to C Company, 54th Infantry Battalion, with rank of Second Lieutenant.

A/Commandant Peter F. Lawlor to be Officer Commanding, 62nd Infantry Battalion, with rank of Commandant.

Lieutenant Liam Collins to be Quartermaster, 62nd Infantry Battalion, with rank of Captain.

Quartermaster-Sergeant Richard Kirmage to be Assistant Quartermaster, 62nd Infantry Battalion, with rank of Second Lieutenant.

Battalion Sergeant-Major Page to be Assistant Adjutant, 62nd Infantry Battalion, with rank of Second Lieutenant.

Brigadier Patrick Casey to be Officer Commanding, 63rd Infantry Battalion, with rank of Commandant.

Captain Timothy Joseph O'Shea to be Adjutant, 63rd Infantry Battalion, with rank of Captain.

Lieutenant Jeremiah O'Neill to be Quartermaster, 63rd Infantry Battalion, with rank of Captain.

Acting Second Lieutenant Humphrey Barry to be Assistant Adjutant, 63rd Infantry Battalion, with rank of Second Lieutenant.

Captain William Barrett to be Officer Commanding A Company, 63rd Infantry Battalion, with rank of Captain.

Lieutenant Cornelius Cronin to be attached to A Company, 63rd Infantry Battalion, with rank of First Lieutenant.

Brigadier John Haughey to be Officer Commanding 61st Infantry Battalion, with rank of Commandant.

Commandant John Joseph Flynn to be Second-in-Command, 61st Infantry Battalion, with rank of Captain.

Lieutenant Conway McGinn to be Adjutant, 61st Infantry Battalion, with rank of Captain.

Company Sergeant-Major John Joseph Waters to be Assistant Adjutant, 61st Infantry Battalion, with rank of Second Lieutenant.

Lieutenant-Commandant Arthur Fitzpatrick to be Quartermaster, 61st Infantry Battalion, with rank of Captain.

Acting Quartermaster-Sergeant Thomas Kissane to be Assistant Quartermaster, 61st Infantry Battalion, with rank of Second Lieutenant.

Captain Theobald Hankey to be Officer Commanding A Company, 61st Infantry Battalion, with rank of Captain.

Captain Thomas Guy to be attached to A Company, 61st Infantry Battalion, with rank of First Lieutenant.

Captain William Fennessy to be Officer Commanding B Company, 61st Infantry Battalion, with rank of Captain.

Commandant Patrick McTaggart to be Officer Commanding C Company, 61st Infantry Battalion, with rank of Captain.

Captain Michael Quinn to be attached to C Company, 61st Infantry Battalion, with rank of First Lieutenant.

Captain Joseph Mullen to be attached to C Company, 61st Infantry Battalion, with rank of First Lieutenant.

Acting Sergeant-Major John Joseph Roche to be Assistant Adjutant, 29th Infantry Battalion, with rank of Second Lieutenant.

Lieutenant Patrick Leen to be attached to B Company, 29th Infantry Battalion, with rank of Second Lieutenant.

Lieutenant Francis Coffey to be attached to A Company, 29th Infantry Battalion, with rank of Second Lieutenant.

Second Lieutenant Eugene O'Sullivan to be attached to B Company, 29th Infantry Battalion, with rank of Second Lieutenant.

Captain Denis O'Leary to be Officer Commanding B Company, 63rd Infantry Battalion, with rank of Captain.

Sergeant August A. Maunsell to be Assistant Adjutant, 43rd Infantry Battalion, with rank of Second Lieutenant.

Second Lieutenant Leo Dillon to be attached to B Company, 43rd Infantry Battalion, with rank of Second Lieutenant.

Lieutenant John Smart to be Officer Commanding Machine Gun Company, 43rd Infantry Battalion, with rank of Captain.

Lieutenant John Mulholland to be attached to Machine Gun Company, 43rd Infantry Battalion, with rank of First Lieutenant.

Lieutenant William Hennessy to be Adjutant, O.T.C., with rank of Captain.

Company Sergeant-Major Michael Doogan to be Assistant Adjutant, O.T.C., with rank of Second Lieutenant.

DONEGAL COMMAND.

Lieutenant Patrick Tennant to be attached to A Company, 3rd Infantry Battalion, with rank of Second Lieutenant.

Captain Philip O'Doherty to be Assistant Command Adjutant, with rank of Captain.

Second Lieutenant J. Leonard to be on Command Staff, with rank of First Lieutenant.

Acting Lieutenant P. Shevlin to be on Command Staff, with rank of First Lieutenant.

Acting Second Lieutenant Mark Herreran to be on Command Staff, with rank of First Lieutenant.

Lieutenant-Commandant Patrick Carty to be Assistant Adjutant, 46th Infantry Battalion, with rank of Second Lieutenant.

Captain W. J. Gardiner to be Assistant Adjutant, 3rd Infantry Battalion, with rank of Second Lieutenant.

Quartermaster-Sergeant Patrick Brennan to be Assistant Quartermaster, 35th Infantry Battalion, with rank of Second Lieutenant.

Captain Ml. McGeehan to be attached to B Company, 3rd Infantry Battalion, with rank of First Lieutenant.

Lieutenant James Masterson to be attached to C Company, 3rd Infantry Battalion, with rank of First Lieutenant.

Captain Edward Brehony to be attached to Machine Gun Company, 3rd Infantry Battalion, with rank of First Lieutenant.

Lieutenant James Donnelly to be attached to C Company, 35th Infantry Battalion, with rank of First Lieutenant.

LIMERICK COMMAND.

Captain Thomas Monaghan to be Assistant Command Quartermaster, with rank of Captain.

Lieutenant Alphonsus Blake to be Command Reports Officer, with rank of Captain.

Brigadier Liam Haugh to be attached to Inspection Staff No. 13, with rank of Colonel.

Brigadier Ml. Hehir to be attached to Inspection Staff No. 15, with rank of Commandant.

Captain Conor Whelan to be attached to Inspection Staff No. 13, with rank of Commandant.

Brigadier Laurence Kelly to be attached to Inspection Staff No. 13, with rank of Commandant.

Commandant Joseph Fallon to be attached to Inspection Staff No. 14, with rank of Colonel.

Colonel-Commandant Sean McCarthy to be attached to Inspection Staff No. 14, with rank of Commandant.

THOMPSON'S, MILITARY TAILOR,
8 Westmoreland street, Dublin.

GREYHOUND SALE IN DUBLIN.

The sale paddock at Messrs. Gavin Low's Mart, Prussia street, was filled by a representative company yesterday when Mr. Maurice Davin took in a catalogue comprising some 180 odd lots of greyhound saplings, puppies, running dogs, and brood bitches. On the whole, prices ruled fairly good, but only the choicer lots elicited anything like keen competition, and in many cases where purchases were about the reserves were too prohibitive to allow of business being done. The most notable transaction was the 65 gns. which Mr. Hoyle, the English courser, gave for the sapling by Full Speed—Lismore, and he also took a litter sister for 27 gns. An Irish Steeple sapling from Flying Beauty realised 41 gns. (Mr. T. O'Brien.)

At the Sapling Show held prior to the sale Mr. P. J. Meehan was awarded first prize for his exhibit, a red or fawn dog of good quality. Second prize went to a fine-looking, well proportioned brindled dog by Full Speed—Lismore, third going to Mr. Jessop's brindled dog by Irish Steeple—Flying Beauty.

Appended is a list of the prices realised:—

SAPLINGS.

Property of Mr. James Farrell.
Gns.
R. f. d. (March) by Knocknagow VII.—Bushy Tower (Mr. Raftery) 11

Property of Mr. Joseph Farrell.
Bd. d. (April) by Again Victorious—Lady Cain (Mr. Battersby) 8

Property of Mr. J. J. Kelly.
Bk. d. (April) by Dear Sir—Island Girl (Mr. Flynn) 12

Property of Mr. W. H. Twamley.
Bd. d. (June) by Again Victorious—Oh So Speedy (Mr. Mussen) 20
R. d. (June) by Again Victorious—Oh So Speedy (Mr. Burfield) 6

Property of Mr. F. Ovington.
F. d. (June) by Kaiser II.—Daisy VIII. (Mr. Flynn) 22

Property of Miss Seagrave.
F. d. (July) by Kaiser II.—Some Stunt (Mr. Doherty) 15
R. or f. b. (July) by Kaiser II.—Some Stunt (Mr. Battersby) 13

Property of Mr. P. S. Donegan.
Bk. d. (January) by Victorious Ally—Damorra (Mr. Kearney) 10

Property of Mr. G. N. Jesson.
Bd. d. (June) by Irish Steeple—Flying Beauty (Mr. Weir) 35
Bd. b. (June) by Irish Steeple—Flying Beauty (Mr. T. O'Brien) 41

Property of Mr. W. Flanagan.
R. w. d. (May) by Luxory—Green and Gold (Mr. Ahern) 23

Property of Mr. E. Lyng.
Bd. d. (April) by Full Speed—Lismore (Mr. Hoyle) 65
Bd. b. (April) by Full Speed—Lismore (Mr. Weir) 31
Bd. b. (April) by Full Speed—Lismore (Mr. Hoyle) 27
Bd. b. (April) by Full Speed—Lismore (Mr. T. Harte) 27

Property of Mr. P. J. O'Reilly.
Bl. b. (August) by Dear Sir—Happy Times (Mr. Mussen) 14

Property of Mr. M. J. Mulhall.
F. d. (April) by Beauty's Boy II.—Miss O'Malley (Mr. Devereux) 30
F. b. (April) by Beauty's Boy II.—Miss O'Malley (Mr. Mooney) 6
Bd. d. (April) by Beauty's Boy II.—Miss O'Malley (Mr. Morris) 11

Property of Mr. P. J. Trant.
Bd. b. (Sept.) by Tip Top VIII.—Coming Fast (Mr. Quinn) 10

Property of Mr. Harte.
Bk. w. d. (June) by Glorious Event—Belan (Mr. Wright) 23

Property of Mr. T. Quane.
Bd. d. (June) by Commandant Pearse—Wet Kiss (Mr. Rogers) 20

Property of Mr. J. Barry.
R. d. (Feby) by Garmonicon—Faithful Fanny (Mr. Murphy) 8
Bk. b. (Feby.) by Garmonicon—Faithful Fanny (Mr. McAlinden) 10

Property of Mr. E. J. Kelly.
Bd. d. (June) by Again Victorious—Oh So Speedy (Mr. Raftery) 9

PUPPIES.

Kill of Allen, bk. d. (Harmonicon—Noiseless) (Mr. Barrett) 6

Property of Mr. M. L. Hearn.
Hard Pack, bd. d. (Honeyman—Sparklet) (Mr. Collins) 5

Property of Mr. M. J. Mulhall.
Miss Melody, bk. b. (Harmonicon—Black Lace) (Mr. McCurdy) 5
Merina, bd. w. b. (Beauty's Boy II.—Hurlstone) (Mr. McCurdy) 2
Misunderstood, bd. w. b. (Beauty's Boy II.—Hurlstone) (Mr. Tierney) 2

SECOND SEASON.

Property of Mr. C. Fagan.
I'm Telling You, bd. w. d. (Harmonicon—Flying Beauty IV.) (Mr. Doyle) 14

Property of Mr. M. L. Hearn.
Hearth Cord, r. f. b. (Kaiser II.—Durazza) (Mr. McSweeny) 10

THIRD SEASON.

Property of Mr. M. L. Hearn.
Hard Knit, bk. b. (Kaiser II.—Durazza) (Mr. Harte) 9
Hilda Glider, f. r. b. (Kaiser II.—Durazza) (Mr. Halpin) 16

Property of Mr. M. J. Mulhall.
Deliver, bd. d. (Osprey Hawk—Duchess XIII.) (Mr. Hoyle) 5

BROOD BITCHES.

Property of Mr. P. S. Donegan.
Damorra (Harmonicon—Daireans) (Mr. Barry) 22

Property of Mr. G. N. Jessop.
Flying Beauty V., bd. (Dick the Liar—Ash Leaf) (Mr. Wright) 22

Property of Mr. F. J. Carr.
Flight of Fancy, bd. (Dick the Liar—Slipaway VI.) (Mr. Houlihan) 5
Fair Milly, f. or r. (Enoch—Peewit) (Mr. McSweeny) 3

WHELPS.

Property of Mr. T. Butler.
Bk. w. b. by Staff Officer—Maureen V. (Mr. Connors) 10
Bk. w. b. by Staff Officer—Maureen V. (Mr. Jessop) 5

BILLIARDS.

PROFESSIONAL CHAMPIONSHIP.

SMITH v. FALKINER.

Resuming the semi-final heat in the Professional Championship at Holborn Hall, London, yesterday afternoon, Smith heavily outpointed his rival scoring 667 points against Falkiner's 371. Smith played well, with breaks of 112, 164, 190, and 152 (unfinished). Falkiner's highest breaks were 105, 73, and 92. Interval scores:—Smith, 2,003; Falkiner, 1,506.

The evening session was not remarkable. Smith scored 667 against Falkiner's 571. Smith's chief runs were 136, 161, 63, 181, and 127, and Falkiner's 127 and 304. Closing scores—Smith, 2,668; Falkiner, 2,177.

ASSOCIATION.

IRISH CIVIL SERVICE CUP.

Inland Revenue and Board of Works meet to-day in the first round of the Irish C.S. Cup, at Inchicore Park. Kick-off at 5.30 p.m. The following will represent Inland Revenue—Kane, Lash, O'Rourke, Brennan, Otto, Smith, Murphy, Wilkins, Brookes, Adams, Gillespie.



Dearer Polishes are not better

IF you pay more than the price of Themax Boot Polish you pay too much. Other polishes are not better—only dearer.

To pay more than Themax prices is extravagance, for no matter what price you pay you simply *cannot* buy a better boot polish than Themax.

Try one tin of Themax for yourself and see how good it is.

THEMAX Boot POLISH
In Tins 1½d., 2½d., 4½d., 8½d.

THEMAX Metal Polish
The perfect Irish Metal Polish.

Made by McMaster, Hodgson and Co. Ltd., Dublin.

BOXING.
ROUND ROOM, ROTUNDA.
NEXT SATURDAY AFTERNOON
AT 2 O'C. SHARP.
GREAT INTERNATIONAL CONTEST,
BERT DAY v. BURT KENNY
Lancashire Heavy-weight Champ. — Claimant to the Irish Championship
JACK DELANEY v. JOE MOONEY,
AND OTHER CONTESTS.
Popular Prices—5/-, 7/6, 10/-, 15/- Ringside.

SELECTIONS FOR THIS DAY'S NEWMARKET MEETING.

PAPER.	2.0 RACE.	2.30 RACE.	3.0 RACE.	3.30 RACE.	4.0 RACE.	4.30 RACE.	5.0 RACE.
Sportsman	Desolation g.	Solicitude	Pombal	Tanglewood*	Cloth of Gold	Scyphius	You You
Man on the Spot	Dusky Belle f.	Tranquil	Portsoy	Clashgour	Grand Excel	Phaon	Karelia; if ab., You You
Sporting Life	Molon	Moabite	Pombal*	East Tor	Cloth of Gold	Phaon	You You
Man on the Spot	Tryst	Moabite	Greek Bachelor	Clashgour	Cloth of Gold	Phaon	You You
Westminster Gazette	Dusky Belle f.	Rosewing	Greek Bachelor; if ab., Pombal	Prince Herod	Cloth of Gold	Phaon	You You
Daily News	Dusky Belle f.	Solicitude	Pombal	—	Cloth of Gold*	Phaon	You You
Daily Mail	Dusky Belle f.	Solicitude	Portsoy	Prince Herod	Cloth of Gold	Phaon	You You
Daily Chronicle	Dusky Belle f.	Rosewing or Solicitude	Pombal	Clashgour	Cloth of Gold*	Phaon	Cadabra
Daily Express	Desolation g.; if ab., Molon	Solicitude; if ab., Lambton's sel.	Greek Bachelor; if ab., Pombal	Prince Herod*	Cloth of Gold; if ab., Grand Excel	Phaon; if ab., Scyphius	You You
Daily Mirror	Dusky Belle f.	Moabite	Pombal	Clashgour	Cloth of Gold	Phaon	Squarson
Daily Graphic	Dusky Belle f.	Paola	Pombal	Tanglewood	Cloth of Gold*	Phaon	Gamela
Star	Molon (Betsy Jane)	Moabite	Pombal	East Tor	Cloth of Gold*	Phaon	You You
Evening News	Dusky Belle f.*	Ishtar	Pombal	East Tor	Grand Excel	Kissing Cup	Grivet*
Pall Mall	Olioid	Paola	Portsoy	The Villager	Miss Grits f.	Bell's Life	You You
Evening Standard	Molon	Tranquil	Pombal	Prince Herod	Cloth of Gold	Scyphius	You You
Times	Dusky Belle f.	Moabite or Tranquil	Pombal	East Tor	Grand Excel or Cloth of Gold	Phaon	—

PROSPECTUS
ABRIDGED PARTICULARS.

The List will Close on or before Friday, 20th April, 1923.

DORMAN LONG & CO., LIMITED,

(Incorporated under the Companies Acts, 1862 to 1886.)

OFFER FOR SALE OF

£3,500,000

5½% First Mortgage Redeemable Debenture Stock at 95 per cent.

The Debenture Stock will be redeemed at par on or before 1st May, 1963, by an annual cumulative Sinking Fund, commencing in 1924, and operating by purchase in the market at or below par, plus accrued interest or by annual drawings at par.

The Company will reserve the right to redeem the Debenture Stock as a whole at 102 per cent. plus accrued interest on or after 1st May, 1943, on not less than three months' notice.

Interest will be paid by warrant half-yearly on 1st May and 1st November.

Trustee—BARCLAYS BANK LIMITED.

The following information is based on the letter from the Acting-Chairman set out in the Full Particulars of Offer for Sale, to which applicants are referred for fuller particulars:—

Dorman Long and Co., Limited, incorporated in 1889, are manufacturers of constructional steel. Their works are situated in or near Middlesbrough, and consist of coke oven and by-product plants, blast furnaces, steel works and constructional shops. They own the whole of the Ordinary Share Capital of Bell Brothers, Limited, and all the issued Share Capital of The North Eastern Steel Company, Limited, The Carlton Iron Company, Limited, except one Share, and Sir B. Samuelson and Co., Limited, which own and operate important iron, coal and steel undertakings.

The coal reserves of the combined companies are estimated at 187,000,000 tons, and the iron ore reserves at 53,000,000 tons. The steel works have an output capacity of 900,000 tons of finished steel per annum.

The Debenture Stock will be secured as a first specific mortgage or charge on substantially the whole of the fixed assets of the combined companies, now owned or hereafter acquired, with the exception of property of a book value of approximately £1,100,000 which is specifically mortgaged under the Dorman Long Perpetual Debenture Stock Trust Deed, and as a floating charge on the remainder of the assets and undertakings of the combined companies other than cottage properties and building estates), subject only to the floating charge securing the outstanding 4 per cent. Perpetual Debenture Stock.

The Trust Deed will provide that further issues of Debenture Stock ranking pari passu with the Stock now offered may be made, but that the total amount of such Debenture Stock issued, including the £3,500,000 now offered, shall at no time exceed 50 per cent. of the issued and paid-up share capital of the Company.

The net assets of the combined companies, including the net proceeds of this issue, amount to over £11,000,000 and cover the issue more than three times.

The average net profits of the combined companies for the 10 years ended 30th September, 1922, amount to £737,246, and cover the annual interest charges on this issue more than 3½ times.

The net proceeds of the Debenture Stock will be used to repay all existing charges upon the assets of the combined companies (other than the Perpetual Debenture Stock) and for extensions and the general purposes of the Company.

Messrs. HIGGINSON & CO.,
80 Lombard St., London, E.C.3,
will receive applications for the purchase from them of the above Debenture Stock either direct or through
BARCLAYS BANK LIMITED,
54 Lombard St., London, E.C.3,
and Branches,
and
THE NATIONAL PROVINCIAL AND UNION BANK OF ENGLAND, LIMITED,
15 Bishopsgate, London, E.C.2,
and Branches,
at 95 per cent.

The purchase price is payable as follows:—

On Application	£10 per £100 Stock.	
On Acceptance	35	"
On 1st August, 1923	50	"
	£95	

Applications, which must be for multiples of £100, should be made on the form below, or upon that accompanying the Full Particulars of Offer for Sale, and sent to Barclays Bank Limited, 54 Lombard Street, London, E.C.3, or The National Provincial and Union Bank of England, Limited, 15 Bishopsgate, London, E.C.2, or any of their Branches, or Messrs. HIGGINSON and Co., 80 Lombard Street, London, E.C.3, together with a remittance for the amount payable on application.

Full Particulars of this Offer for Sale, upon the terms of which applications will alone be received, and Forms of Application can be obtained from Messrs. Higginson and Co., from the Head Office and Branches of Barclays Bank Limited, and The National Provincial and Union Bank of England, Limited, from the Brokers for this Offer, and at the London Office and Registered Office of the Company.

A brokerage of ¼ per cent. will be paid by Messrs. Higginson and Co. in respect of accepted applications bearing the stamp of a broker, banker, or other approved agent.

Directors.
Sir ARTHUR J. DORMAN, K.B.E. (Chairman).
Sir HUGH BELL, Bart., C.B.
Col. MAURICE L. BELL, C.M.G.
Col. F. BYRNE, C.M.G.
Dr. ARTHUR COOPER.
CHARLES DORMAN, Esq.
ARTHUR DORMAN, Esq.
ROBERT GRANT, Jr., Esq.
CHARLES ARTHUR HEAD, Esq.
WALTER LYULPH JOHNSON, Esq.
J. FRANCIS MASON, Esq.
FRANCIS SAMUELSON, Esq.

Brokers for this Offer.
Messrs. ROWE and PITMAN, Pinners Hall, Austin Friars, London, E.C.2.
Messrs. LAING and CRUICKSHANK, 6 Austin Friars, London, E.C.2.
Messrs. TODD and CRONE, County Bank Chambers, Middlesbrough.

London Office.
4 Central Buildings, Westminster, S.W.1

Secretary and Registered Office.
T. D. H. STUBBS, Zetland road, Middlesbrough.

No..................

DORMAN LONG & CO., LIMITED.
(Incorporated under the Companies Acts, 1862 to 1886.)

Offer for Sale of £3,500,000 5½ per cent. First Mortgage Redeemable Debenture Stock at 95 per cent. **(23)**

To MESSRS. HIGGINSON and CO.,
80 Lombard street, London, E.C.3.

Gentlemen,—Having paid the sum of £.................................., being a deposit of 10 per cent. for £.................. of the above Debenture Stock, I/We offer to purchase that amount of Debenture Stock or any smaller amount in respect of which you may accept this offer, upon the terms of the Full Particulars of Offer for Sale dated 14th April, 1923, and to pay the balance due from me/us by the instalments specified in the said Offer for Sale

Applications must be for multiples of £100.

Dated this..........day of.............., 1923.

Signature ....

Surname ....

Christian Name(s) ....
(If a lady please state whether Mrs. or Miss).

Address (in full) ....

....

Occupation ....

PLEASE WRITE DISTINCTLY.

Cheques should be drawn payable to "Higginson & Co. or Bearer" and crossed "Not Negotiable." Any alteration from "Order" to "Bearer" must be signed by the Drawer.

NO RECEIPT WILL BE ISSUED for payment on application, but an acknowledgment will be forwarded in due course, either by letter of acceptance or by return of deposit.

This Form should be filled up and forwarded to BARCLAYS BANK LIMITED, 54 Lombard street, London, E.C.3, or THE NATIONAL PROVINCIAL AND UNION BANK OF ENGLAND, LIMITED, 15 Bishopsgate, London, E.C.2, or any of their Branches, or to Messrs. HIGGINSON & Co., 80 Lombard street, London, E.C.3, together with a remittance for the amount due on application.

FINANCIAL NEWS AND NOTES.

IRISH STOCK EXCHANGES.

DUBLIN.

FURTHER BUOYANCY. RAILS, TEXTILES, AND BRITISH-AMERICAN TOBACCOS THE DAY'S FEATURES. OTHER MARKETS ALSO SUPPORTED.

The outstanding features on 'Change were the very decided strength of the local Home Railway market, particularly for Pre-Ord. Stocks, and the continued buoyancy of leaders in the Textile and Tobacco groups, where bonus talk has acted as an incentive to a rather sweeping demand and absorption of shares. The Funds show some minor fluctuations on profit-taking. The Budget has been largely in accord with anticipations, and had consequently little effect on prices, beyond the underlying satisfaction at the solid result of sound finance, realised as well as anticipated. Banks were all firm to harder. Guinness issues and J. Jameson and Son Debs. were all firmly supported. Grand Canal Shares were again wanted. There were further big improvements in Home Railways, especially the more secure Pre-Ord. issues, which were wonderfully scarce. Baronial Guaranteed Shares were better in tone. Dublin United Tram Ord. issues again advanced. Dunlop issues were quoted a little lower in this market on balance. Dunlop Rubber Ord. shaded a trifle further. Parent Tyre Pref. and Ord. were weaker on cash selling, but the Deferred were better. London is reported a buyer of the former issues. Drapery Shares were steady. There were boom conditions in some Textiles and Tobaccos, and Lever Bros. Pref issues were increasingly scarce. Oils were harder. Marconis slowly hardened at the close.

The Funds were slightly irregular. War Loan 4 p.c. rose ¼ to 100¼ and Guaranteed 2¾ p.c. Land Stock ¼ to 62¼, while War Loan 5 p.c. fell 1/16 to 103¾ and Conversion Loan ⅛ to 79⅝. Consols remain at 59⅝.

Banks improved further. Hibernians were 7 bid and Royals again supported at 11⅛. Munster and Leinsters rose ¼ to 7¼, Provincials ¼ to 22¼, and Nationals 3/16 to 19⅛.

In Breweries, etc., Guinness Ord. rose 3/16 to 44 7/16 ⅜ for cash and account, and the Pref.; after repeating 12⅛, rose to 12 3/16, and J. Jameson and Son Debs. again quoted 6⅞.

Grand Canal Ord. rose 1s. 6d. to 57s. 6d.

Marconis were idle until the later market, when 49s. 6d. 49s. 9d. was paid for the Ord., and Radio Preferred realised 15s 1½d.

Home Railway issues closed with a strong upward tendency, with some sharp gains established. Dublin and South-Eastern Ord. rose ¼ to 19, but the 4 p.c. "A" Debs. moved up no less than 5 to 58¼, Great Northern ¼ to 58, the Guaranteed 1 to 65, the Debs. 1¼ to 71¼, Great Southern Ord. ½ to 46¼, the Guaranteed 2 to 57, and the Debs. 3 to 71 buyers. Midland Great Western Ord. maintained 29¼, the previous day's enhanced level, but the 5 p.c. Pref. were held for 61, or 1 over last price, and the Debs. were scarce.

In Trams Dublin United Ord. rose ⅛ to 7⅜, and the Pref. repeated 7⅛.

Among Dunlop issues Dunlop Rubber Ord. eased 1½d. further to 9s. 4½d. Parent Tyre Pref. fell 3d. to 13s. 6d. for an odd lot, and the Ord. for cash fell 1s. to 15s., but the Deferred rose 3d. to 24s.

Alliance Gas repeated 6 1/16, but the Debs. rose 1½ to 65.

Drapery Shares quoted show no alteration.

Buoyant features were again displayed among Manufacturing issues. Textiles show renewed evidence of underlying strength. Bradford Dyers rose 3s. 6d. further to 58s. 7½d. 59s. 6d., Calicos 1s. 10½d. to 26s. 6d. 27s., Coats 6d. to 67s. 7½d. 67s. 6d., British-American Tobacco 3s. 9d. to 95s. 9d., Imperials (after previous day's special strength) 5d. to 87s. 1½d., after dealing at 87s. 3d. 86s. 10½d. 87s., Helys Pref. 6d. to 17s., Lever Bros. 7 p.c. Pref. 3d. to 22s. 4½d., and the 8 p.c. 1½d. to 21s. 3d. 21s. 4½d. Brunner Mond Shares rose 1s. 3d. to 43s. Courtaulds rose 1s. further to 70s. 6d. 70s. 3d. Cellulose Pref. rose to 16s. 10½d., and Cotton Pref. quoted 19s. 4½d.

Other business done included Associated Newspapers Deferred at 8¼, British-American Tobacco at (bearer) 95s. 6d., Imperial Tobacco of Canada at 24s. 7½d. 24s. 9d., Listers at 31s. 3d., Mexican Eagle Oil at 38s. 3d., and Shells 86s. 3d. 86s. 6d.

BUSINESS DONE AT ALL SESSIONS.
Transactions for cash marked "c."

Consols	(59⅛) 59⅛	Parent Ord.	15/-c
5% War Ln.	(103⅛) 103⅛	Do. Def.	(23/9) 24/-
4% War Ln.	(100) 100⅛	Do. Pref.	(13/9) *13/6c
Conver. Loan.	(79⅛) 79⅛	Crowe Pref.	(15/3) 15/3
War Bonds, 1923	106⅛	M'Birney	(14/9) 14/9
War Bonds, 1927	106⅛	Todd Burns.	(17/9) 17/9
War Bonds, 1929	*106⅛	Brad. Dy.	(56/-) 58/7½ 9/6
Guar. Land	(62) *62¼	Calicos	(25/1½) 26/6 7/-
Belfast 3½% 1922	74⅛	Coats	(67/-) 67/7½ *7/6
Hibernian Bank	(7) 7b	Courtaulds	(69/3) 70/6 70/3
Mun. & Lein.	(7¼) 7¼	Cotton Pts.	(19/9) *19/4½
National	(19⅛) 19⅛	Lister Ord.	31/3
Provincial	(22¼) *22¼	B.A.T.	(92/-) 95/9
Royal	(11⅛) 11⅛	Do. Bearer	95/6
Guinness	(44⅜) 44 7/16c ⅜	Imp. Tob.	(86/10½) 87/3 6/10¼ 7/- 7/1½
Do. Pref.	(12⅛) 12⅛ ⅛	Do. Canada	24/7½c 4/9c
Jameson Deb.	(6⅞) *6⅞	Brunner Mond	(41/9) 43/-
Canal Ord.	(56/-) 57/6	Hely's Pref.	(16/6) 17/-
Marconi	(49/5) 49/3 9/9	Lever 7%	(22/1½) 22/4½
D.S.E. Ord.	(18⅞) *19	Do. 8%	(21/3) 21/4½
Do. A Deb.	(53⅛) 58¼	Burke Deb.	(7⅛) 7⅛
G.N. Ord.	(57⅛) *58	Dockrell Deb.	(6 1/32) *6 1/32c
Do. Guar.	(64) 65	Heiton Pf.	(64/1½) 64/1½
Do. Deb.	(70) 71⅛b	Mooney Pref.	(65/6) 67/6
G.S.W. Ord.	(46) 46¼	Assd. Newspapers Def.	8¼c
Do. Guar.	(56) *57	Dunlops	(9/6) 9/4½
Do. Deb.	(68) 71b	Cellulose Pref.	16/10½
M.G.W. Ord.	(29¼) 29¼	Radio Pref.	(15/3) 15/1½
Do. 5% Pref.	(60) 61a	Mex. Eagle.	(38/1½) 38/3
Collooney & Swinford	(92/-) 92/-	Shells	(85/-) 86/3 6/6
West Clare	(80/-) *85/-	Walker (John) Pref.	7½d. pm.
Dublin Trams.	(7⅛) 7⅛		
Do. Pref.	(9⅛) 9⅛		
Alliance Gas	(6⅛) 6 1/16s		
Do. Deb.	(63½) 65		

*Odd lot; b bid, a asked.
(Last business done given in parentheses.)

IRISH BANKS RATE.

Discount	4 p.c.	13th July.
Deposit	1½ p.c.	15th June.

STOCK EXCHANGE SETTLEMENTS.

Mining contango day		April 27
General contango day		April 30
Ticket day	April 18	May 2
Account day	April 19	May 3

BELFAST.

There was greater activity on Belfast Exchange yesterday. War Loan remained steady at 103¼ and closed 103¼. In Banks there was an improvement in business. Northern Banking "B" shares were steady at 2¾, Provincial weaker at 22. London City and Midland at 8⅞ were up ⅛. Westminster showed strength at 17¾ and 17⅞. Corporation, Railway and Bakers shares neglected. Linen Thread Ord. were a few pence lower at 43s. 9d. In Distilleries, Distillers Company Ord. were ½ lower at 22 for an exceptional amount. Old Bushmills were again 42s. 6d. Drapery, Shipping and Insurance markets unsupported. British American Tobacco Ord. opened with an advance of 3s., and advanced further to 95s. 9d. Imperial Tobacco advanced 2s. to 86s. 10½d. Union Cold Storage 6 p.c. unchanged at 21s. 4½d. Levers 7 p.c. Pref. opened with a slight advance at 22s. 4½d., and closed at 22s 6¾d. The 8 p.c. Pref. repeated 21s. 1½d. At the close of business Belfast Corporation 3½ p.c. (1935) were done at 83. Platt Bros. closed at 43s. 6d.

DIVIDENDS AND REPORTS.

CALEDONIAN INSURANCE CO.—Dividend at rate of 45/- per share, less tax; £132,502 forward.

BROKEN HILL SOUTH.—Dividend at the rate of 1/6.

POONMUDI TEA AND RUBBER.—Final dividend proposed of 7½ per cent., making 10 per cent. less tax, for the year.

J. B. BROOKS.—Interim dividends on Preference and Ordinary shares at rate of 5 per cent. per annum.

EGYPTIAN DELTA LAND AND INVESTMENT CO.—Dividend for the year ended 31st December, 1922, at the rate of 6d. per share.

ANGELA NITRATE CO.—Final dividend of 5 per cent., less tax, making a total of 10 per cent. for the year ended 31st December, 1922.

NATIONAL BANK OF AUSTRALASIA.—Final dividend for the year ended 31st March, 1923, at the rate of 10 per cent. per annum on both the fully-paid and Ordinary shares.

SPILLERS MILLING AND ASSOCIATED INDUSTRIES.—Final dividend on the Ordinary shares of 2/- per share, making, with the interim dividend already paid, a total dividend of 12½ per cent. for the year.

PREMIER DIAMOND MINING.—Dividend on Def. shares of 300 per cent. (7/6 per share), free of South African dividend tax, less United Kingdom income tax. The last dividend on the Deferred shares was paid in October, 1920.

W. M. CUTHBERT AND CO.—Trade conditions in South Africa accentuated by labour troubles on the Rand, considerably reduced the earnings last year of the leather merchanting concern of W. M. Cuthbert and Co. The net profit has dropped from £41,700 to £30,500, and in order to cover the dividend of 3½ per cent., tax free, already paid on the Ordinary and "B" Ordinary shares by way of an interim distribution, £10,000 has to be withdrawn from reserve. There remains £3,300 to go forward, as against £2,200 brought in. Stocks figure for £588,800, as against £751,500, and have been fully written down. No further dividend is forthcoming for the Ordinary proprietors, and their return is the lowest the company has ever made.

IRISH TRAFFICS.

Belfast and County Down Railway.—Week ending 13th April, 1923.—Passengers, etc., £4,696; merchandise, etc., £1,384. Total, £6,080. Aggregate Receipts:—Passengers, etc., £65,882; merchandise, etc., £18,249. Total, £84,131.

STOCKS BRIGHTER.

RISES IN RAILS.

(FROM OUR FINANCIAL CORRESPONDENT AND THE FINANCIAL NEWS OF TO-DAY.)

Following the cheerful beginning of the week Stock markets yesterday opened on the bright side, and business was fairly brisk in the majority of departments. These conditions were in the main due to the favourable reception of the Budget statement, the reduction of the corporation profits tax by half being especially liked by the House. Conversions were the special feature of the gilt-edged section. After the carry-over had been arranged, Home Rails manifested a distinctly hardening tendency, which in particular sent up the price of the Pref. and Def. group stocks. The outstanding characteristic here was the firmness of Caledonian Pref. and Def., and also of the Ords on a continuance of optimism regarding the terms of grouping as the date of the hearing by the Railway Amalgamation Tribunal approaches. Foreign Rails exhibited firmness on fresh inquiries, and in general more than repeated their advances of the previous day.

LONDON STOCKS STRONG.

RESPONSE TO THE BUDGET.

(FROM OUR FINANCIAL CORRESPONDENT AND THE FINANCIAL NEWS OF TO-DAY.)

On the Stock markets yesterday a cordial reception was given to the Budget proposals, and the good feeling engendered found a reflection in prices during the morning, a moderate, but general, advance being recorded. Profit-taking then set in, and caused a reaction, but the demand again improved towards the close, and many prices were left higher on the day. The opening in British Funds was very strong, but prices did not hold the early advance in most cases. The 5 per cent. War Loan, however, added ⅛ at 103⅛, while the 4 per cent. rose ⅛ to 100½; Victory Bonds gained ⅛ at 93⅞, and the Conversion Loan at 79⅜ was ⅛ better.

FOREIGN GOVERNMENT SECURITIES were quiet, but steady. French Loans were unaltered. Brazilians were firm, the Fours of 1889 at 43, the Funding of 1908 at 86 ex div., and the Funding of 1914 at 75, each gaining a point. Japan Fours of 1905 rose 1 to 90, and the new Fives 1 to 89. Spanish Fours fell 1½ to 72½.

HOME RAILS closed fairly good, after being higher. Great Western finished 1 up at 116½; London Midland and Scottish Ord. also rose 1 to 116½. London and North-Eastern Pref.-Ord. rose ½ to 87½, and the 2nd Pref. rose ½ to 84. Caledonian Def.-Ord. gained ⅜ to 16⅝. Southern Pref.-Ord. rose ½ to 87½, and the Def.-Ord. at 42½ was 1 higher.

COLONIAL AND FOREIGN RAILWAYS showed marked improvement. "Canpacs" gained a point at 164. Argentines were better. B.A.G.S. rose 1 to 88½, Pacifics ½ to 85¼, and Westerns ½ to 85½. Leopoldina rose 1 to 33, and Bahia Blanca ½ to 82½. United Havana at 73½ also rose ½. Mexican National 1st Pref. fell 1 to 8.

OIL SHARES FIRM.

CHANGES IN THE ACCOUNT.

Although business in Oil Shares during the account now in course of settlement has not been of so general a character as could be desired, several good features have been presented, and, taken as a whole, the market has displayed a firm tendency. Among the leaders Shells register an advance on the account, despite the fact that the market is looking for a reduced dividend in respect of 1922, and Royal Dutch also carry over higher, while Mexican Eagles are unchanged on the period. Burmahs carry over at an advance. Option buying has been mainly responsible for a sharp advance on Lobitos, while it is thought in some quarters that an increased dividend may be paid in respect of the past year's working. Anglo-Ecuadorians have met with strong support on the announcement of favourable developments, and also show an appreciable gain. Profit-taking has resulted in a decline in V.O.C. Holdings, but British Controlled are substantially higher, the news that the Standard interests have exercised their option on the Eastern division of the Buchivacoa Concession, and also the favourable developments in the Western division of the property, having led to a strong demand for the shares. Anglo-Egyptian "B" register an appreciable gain, and Colombian Oils have enjoyed a sharp spurt. Closing prices:—

1¼	Agwi Petroleum	1 3/16	1¼	
3½	Anglo-American	3 7/16	3 9/16	
1 13/16	Anglo-Ecuadorian	1 13/16	1 27/32	+ 1/16
1 11/16	Anglo-Egyptian "B"	1 11/16	1 13/16	+ 1/16
25/3	Anglo-Persian 8 p.c.	25/3	25/9	+0/1
26/3	Do. 9 p.c. 2nd Pref.	25/10½	26/4½	
4⅜	Do. Ord., issued 3½ p.c.	4⅛	4⅜	+ 1/32
93¼	Do. 7 p.c. Deb.	92¼	93¼	
2 13/32	Apex Trinidad	2 13/32	2 15/32	
1 1/16	Brit. Borneo Pet. (10/-)	1	1 1/16	+ 1/32
⅛	British Burmah (8/-)	15/32	17/32	
12/9	British Controlled	12/4½	12/7½	−0/3
18/10½	Do. Pref.	12/6	12/9	−0/3
5⅞	Burmah	5 13/16	5 15/16	+ ⅛
26/0	Do. 8 p.c. Pref.	26/0	26/6	
—	Caltex	2/3	2/6	
1 3/16	Dacia Romano	1 3/32	1 5/32	+ ⅛
5 5/16	Eagle Transport	5⅛	5⅜	
100	Do. 7 p.c. Notes	99¾	100¾	+ ½
101	Do. Bearer	100¾	101¼	+ ½
2/3	General Pet. Trinidad	2/0	2/6	
1/0	Indo Burmah	0/9	1/3	
20/3	Kern River (10/-)	19/10½	20/4½	+0/1½
6 13/32	Lobitos	6 13/32	6 15/32	+ 1/16
1 11/16	Mexican Eagle	1⅝	1 11/16	− 1/32
1 11/16	Do. Pref.	1 11/16	1¾	− 1/32
17/10½	Do. 7 p.c. Pref.	17/7½	18/1½	
⅛	North Caucasian (10/-)	13/32	15/32	
1/1½	Oilfields Egypt	1/3	1/9	
6/0	Peru Syndicate	5/6	6/0	−0/1½
1 13/32	Phœnix	1 13/32	1 15/32	
2/6	Premier Oil	2/3	2/9	
—	Rumanian Consolidated	11/9	12/3	
33¾	Royal Dutch	33½	34	
2/0	Scottish American	2/0	2/3	+0/1½
4 11/16	Shell Transport	4 21/32	4 23/32	+ 1/32
9⅜	Do. 5 p.c. Pref. (£10)	9½	9¾	
24/4½	Do. 7 p.c. Pref.	24/3	24/6	+0/1½
4/3	Spies (10/-)	4/0	4/6	
9/6	Steaua Romana	9/3	9/9	
8/9	Tankers Pref.	8/7½	9/1½	+0/1½
1¼	Trinidad Central	1 3/16	1 5/16	
1⅛	Trinidad Lease	1 3/32	1 5/32	
⅞	United Brit. Trinidad	13/16	15/16	
⅜	Ural Caspian	½	9/16	
7/6	Uroz Oil	7/1½	7/7½	
2⅜	V.O.C. Holdings	2 11/32	2 13/32	+ ⅛
2 5/16	Do. 7 p.c. Pref.	2⅜	2 7/16	+ 1/32

RUBBER SHARES IMPROVE.

RAW MATERIAL LOWER.

The Rubber share market was rather uncertain yesterday, but there was a decided tendency towards improvement. Some good advances were recorded. Golden Hope rose 1s. 1½d. at 27s. 6d. Kapa Para gained 1s. 4½d. at 45s. 6d. Labu rose 1s. 1½d. to 35s. 7½d. Sapong put on 1s. 3d. at 28s. 9d., Sapumalkande 1s. at 23s. 6d., and Sungei Choh 1s. at 21s. On the other hand, falls were inclined to be heavy. Pataling dropped 2s. 6d. to 21s. 10½d., Selaba 1s. 10½d. to 27s. 6d., Rubber Estates of Johore 1s. 9d. to 25s. 9d., and Telogoredjo 1s. 3d. to 47s. 6d. The price of raw rubber fell to 16¼d. per lb. Closing prices.

M.U.			
38/6	Anglo-Dutch	38/6	+0/3
3/4	Anglo-Java	3/3½	−0/1
1¼	Anglo-Malay	21/9*	−1/3
4/10½	Beriam Cons.	5/0	
3/4½	Bukit Mertajam	3/4½	
1/10½	Bukit Sembawang	1/10	
—	Damansara	16/6	+0/10½
22/0	Grand Central	22/4½	
3/-	Highlands	42/6	
3/1½	Kamuning	2/9*	−0/2
5/3	Kepong	5/3	
5/9	Kuala Lumpur	4/9	
—	Labu	35/7½	+1/1½
—	Linggi	38/1½	
4/1½	London-Asiatic	4/4½	
2½	Malacca	44/4½	+0/7½
28/9	Malayalam	28/10½	+0/1½
3/6	Merlimau	3/6	
21/3	Mooply Valley	21/3	
—	Port Dickson	2/6½	
26/9	Rubber Trust	27/9	+0/7½
1½	Seafield	16/9	
3/6	Sendayan	37/6	
1⅛	Sialang	22/6	
21/0	Straits Rub.	21/6	
24/3	Tali Ayer	24/4½	+0/1½
1½	Tandjong	30/0	
3/10½	Un. Serdang	3/11½	
1/9	United Sua Betong	78/9	
14/6	Vallambrosa	14/9	

Anglo-Sum.	15/0		N. Hummock	21/0
Bah Lias	33/9		P.P.K. (Cyl'n)	21/6
Batu Tiga	35/0		Pataling	21/10½ −2/6
B.N.B.R. Trst	8/6		Pilmoor	21/3
Brieh	2/1½		Rim Malacca	3/6
Bukit Cloh	5/1¼		Rub. E. Johore	25/9 −1/9
Bukit Rajah	24/0		Sapong	28/9 +1/3
Castlefield	8/4½		Sapumalk'de	23/6 +1/0
Cheviot	3/6		Selangor	5/10½
Cicely	6/3½ +0/5½		Serdang C'ntl	18/3
Eastern Trust	20/9		Soember Ajoe	2/0½ +0/0½
Gen. Ceylon	33/0 −0/10½		Strathmore	11/9
Glenbervie	34/1½		Sumatra Con.	22/7½
Golden Hope	27/6 +1/1½		Sungei Buaya	33/9
Java Amal.	30/0 +0/9		Sungei Choh	21/0 +1/0
Kapar Para	45/6 +1/4½		Sungei Kapar	4/6
Kasintos	20/9 +0/3		Sungei Kr. Pt.	45/0
Kepitigalla	11/4½		Taiping	1/0½ +0/0½
Kombok	3/1 +0/1		Tebrau	34/1½
Langkat Sum	24/3		Telogoredjo	47/6 −1/3
Ledbury	32/6		Tempeh	1/3½
Manch'ter N B	2/1		Un. Temiang	2/1½
Membakut	13/6 −0/9		Yam Seng	3/4½

*Ex Div. † Ex Rights.

CLOSING PRICES.

The quotations in the following tables were made up at an earlier hour than, and may, therefore, vary to some extent from, those given in our comments:—

CONSOLS, ETC.

Consols	59-59⅛	5½% TreasB.	104¾-105¼
War Ln. 3½%	95-96*	Irish Lnd 2¾%	62¾-63¾
do. 4½%	99-100	India 3%	59¼-60½
do. 5%	103-103¼ + ⅛	do. 3½%	69½-70½
do. 4%	100¼-100½ + ¼	do. 5½%	103¼-103¾
Fund'g L'n	90¾-91¼*	do. 7%	119-121
Victory Bds.	93½-94 + ¼	Local Loans	68-68½
3½% Conv. Ln.	79¼-79¾ + ⅛		

COLONIAL GOVERNMENT STOCKS.

Alberta 4½ 1943	91-93*	Nigeria 6%	113-115
Aust. Com. 5½%	101-103	Q'sland 4, 1940-50	83-85
do. 6%	104-106	do. 4½, 1920-5	97-99*
Brit. Col 4½ 1941	92-94	do. 6% 1930-40	104-6
Canada 4%	88-90	S. Africa 4% Cns	89-91
do. 4½ 1920-5	101½-102½	do. 6%	104-106*
Cape 3½ Cons.	79-81	S. A'stral'n 4, '40-60	86-88 +1
Ceylon 6%	107-9	do. 5, 1921-3	99-100*
Natal 3½ '34	81-83	do. 5½%	99-101*
N.S.W. 4½ 1922-7	99-101*	do. 6½%	107-9
do. 5½ 1922-7	100-102	Victoria 4, 1940-60	86-8 +1
do. 5½% 1922-32	101-103	do. 6½% 1927-8	100-2*
do. 6½% 1930-40	107-9	W. Aust'n 4% 42-62	87-9
N. Zeal'd 4, '29	94-96*	do. 5½% 1930-40	101-103

FOREIGN BONDS.

100¾	Argentine, 1886	99	101	
86¾	Do. 5 p.c., 1907	85	88	
42¾	Brazil 4 p.c., 1889	42	44*	+1
85⅛	Do. Funding, 1908	85	87*	+1
74⅛	Do. 5 p.c., 1914	74	76	+1
95	Chinese 5 p.c., 1896	94	96*	
83	Do. 4½ p.c., 1898	82	84	
75	Do. 5 p.c., 1912	74	76*	
73¼	Egyptian Unified	72½	74½	
30	French Loan	29	31	
22½	Do. 4 p.c.	22	24	
17/6	German 3 p.c.	¾	1*	
22¾	Italian Rentes	21½	23½	
100	Japan 4½ p.c. 1st	99	101	
89	Do. 4 p.c., 1905	89	91	+1
87¾	Do. New 5 p.c., 1907	88	90	+1
61½	Mexican 5 p.c., 1899	61	63	
69⅛	Do. 6 p.c., 10-Y. Treas.	69	71	
4⅛	Peruvian Corporation	4¼	4¾	
31⅛*	Do. Pref.	31½	32½	
91	Do. Deb.	90	92*	
30¾	Portuguese 3 p.c.	30	32	
—	Russian 4 p.c.	5	7	
10	Do 5 p.c., 1906	9	11	
108½	San Paulo 8 p.c.	108	110	
—	Spanish 4 p.c.	70	75*	−1½
57	Uruguay 3½ p.c.	56½	57½	

BRITISH RAILS.

16⅛	Caledonian Def. Ord.	16½	16¾	+ ⅜
116	Do. Western	116	117	+1
116	Ldn., Mid. & Scot. Ord.	116	117	+1
—	Do. 4 p.c. Pref.	84	86	
—	Do. 4½ p.c. Red. Pref.	99	101	
—	Do. 5 p.c. Red. Pref.	97	100	
—	Do. 4 p.c. Pref. 1923	83	85	
87¼	Ldn. North-East. 5 p.c. Pref. Ord.	87	88	+ ½
38¾	Do. Def. Ord.	38¾	39	
—	Do. 4 p.c. 1st Pref.	84	86	
—	Do. 4 p.c. 2nd Pref.	83½	84½	+ ½
69¼	Metropolitan	69	70	
—	Do. 5 p.c. Pref.	101	104	
55¾	Do. District	55	56	
40	Southern Ord. "A"	39½	40½	
14⅛	Do. "B"	14	15	
87	Do. Pref. Ord.	87	88	+ ½
42	Do. Def. Ord.	42	43	+1
—	Do. 5 p.c. Pref.	103	105	
—	Do. 5 p.c. Red. Pf. 1924	97	100	
3¼	Underground Electric	3¼	3½	
97	Do. Income Bonds	95	98	
103	Do. 6 p.c. Debs.	105	107*	

AMERICAN RAILS.

—	Atchison	108	110	
—	Baltimore	55	57	
—	Chesapeake	75	77	
—	Chicago, Milwaukee	*24	26	
13	Erie	12	14	
—	Do. Pref.	19	21	+1
—	Missouri	8	10	
—	New York, Ontario	19	21	
36	Southern Common	35	37	
—	Do. Pref.	70	72*	
—	Southern Pacific	96	98	
—	Union Pacific	147	149	+1

COLONIAL AND FOREIGN RAILS.

83	Antofagasta	82½	84½	
—	Argentine G.W. Ord.	87	89	
—	Bahia Blanc.	81½	83½	+ ½
—	Brazil Railway Common	3	5	
87¼	Buenos Ayres Gt. S.	87½	89½	+1
84½	Buenos Ayres and Pacific	84½	86½	+ ½
84½	Buenos Ayres and W.	84½	86½	+ ½
164	Canadian Pacific	163	165	+1
75	Central Argentine	74½	76½*	
43	Central Uruguay	42	44	
—	Entre Rios	23½	25½	
—	Do. 6 p.c. Pref.	73½	75½	
—	Grand Trunk 4 p.c. Guar.	15	17	
—	Do. 4 p.c. Perp. Deb.	28	30	
32	Leopoldina	32	34	+1
13½	Mexican Rails	13½	14½	
42	Do. 8 p.c. Pref.	41	43	
27	Do. 6 p.c. Pref.	26	28	
—	Mexican Nat 1st Pref.	7	9	−1
3½	Mexican Nat. 2nd Pref.	3½	4½	
137½	San Paulo Ord.	135	139	
73	United Havana	72½	74½	+ ½

BANKS.

—	Agricultural of Egypt	6⅛	6⅝	
—	Anglo-South American	8 3/16	8 7/16	+ 1/16
—	Australasia	12¾	13¾	
—	Bank New South Wales	35¾	36¾	
—	Bank New Zealand (£1)	2⅛	2⅜	
—	Barclays "A"	7⅞	8⅛	
—	British of Foreign Trade	⅝	¾	
—	British Overseas	5⅛	5⅜	
—	Chartered of India	19¾	20¾*†	+ ¼
—	Canadian of Commerce	41	43	
—	Hong Kong	122	124	+1
—	Lloyds	59/3	60/6	+0/6
—	London and Brazilian	21½	22½	+ ½
—	London City Midland	8⅛	8⅝	
—	National Prov. (£4 p.)	10¼	11	
—	Standard South Africa	12	12½	
—	Union of Australia	13⅝	14⅜	+ ⅛
—	Westminster Bank	18	18½	+ ⅛

TELEGRAPHS.

22⅝	Anglo-American Def.	22⅛	22⅝	
2 7/16	Marconi Ord.	2⅜	2½	
2 1/16	Do. Pref.	2	2⅛	
1⅜	Do. Marine	1 5/16	1⅜	
10/0	Do. Canada	9/9	10/3	
16/6	Radio Corporation	16/3	17/3	
15/6	Do. Pref.	15/6	16/0	+ 0/3

MISCELLANEOUS.

—	Abonkir Land	18/9	19/9	
33/6	Aerated Bread	1 21/32	1 23/32	
21¼	Allianza	21	22	
7/6	Allsopp £1 Shares	6/0	8/0	
54	Do. 5 p.c. Pref.	52	56*	
12/0	Amalgamated Cotton	11/6	12/6	+ 0/3
3 7/16	Anglo-Argentine 1st Pref.	3¼	3½	
2 15/16	Anglo-Chilian Nitrate	2⅞	3	
2 15/16	Do. Pref.	2⅞	3	
9/6	Argentine Northern Land	15/32	17/32	
23/0	Do. Southern Land	1⅛	1¼	
18/9	Armstrong (W. G.)	18/0	19/0	
25/0	Associated Cement	25/0	26/0	+ 2/0
19/0	Do. Pref.	18/6	19/6	+ 0/3
—	Bartholomay Pref.	23/3	24/3	
35/0	Bass, Ratcliff Ord.	1 15/16	1 31/32*	
92	Do. Pref.	87	90	
38/6	Borax Con. Def.	1 29/32	1 31/32*	
—	British Glass	2/0	3/0	+ 0/6
29/3	British Portland Cement	29/0	30/6*	+ 0/3
11/9	B.S.A.	10/6	11/6	
29/6	British Oil and Cake	1 7/16	1½	
42/3	Brunner Mond	42/6	44/6	+ 1/6
12/3	B.N.B. Land	9/16	11/16	
54	Brazilian Traction	53	55	
78	Brit. Col. Electric Rail.	78	79	
—	Do. 4½ p.c. Debs.	86	89*	
45/0	Bryant and May	2 9/32	2 11/32	+ 1/32
49/0	Bleachers	2 7/16	2 9/16	+ 1/16
96/0	Brit.-Amer. Tobacco	95/0	97/0	+ 4/0
57/0	Bradford Dyers	2⅞	3	+ ⅛
25/9	Calico Printers	25/0	26/0	
17/9	Cammell Laird	17/0	18/0	
17/6	Cargo Fleet	17/0	18/0	
67/0	Coats	3 5/16	3 7/16	+ 1/16
69/0	Courtaulds	3 7/16	3 9/16	+ 1/16
—	Court Line	36/0	37/0	
5/3	Crosse and Blackwell	4/6	5/6	
—	Cunard Ord.	1⅛	1¼	− 1/32
—	De La Rue Deb.	83	85	
9/4½	Dunlop Rubber	8/9	9/9	
108	Do. Deb.	107	109	
17/6	Dorman Long	17/0	18/0	+ 0/3
—	Elder Dempster 6 p.c. Pf.	19/0	20/0	
—	English Electric	17/0	18/6	
48/0	English Sewing Cotton	2 5/16	2 7/16	
48/0	Fine Spinners	2⅜	2 7/16	
19/3	Forestal Land	15/16	1 1/16	
—	Furness Withy	1 1/16	1 3/16	
—	General Electric Deb.	103½	105½*	
443	Guinness	435	455	+ 5
—	Do. Pref.	117	122	
—	Gramophone Ord.	1 7/16	1 9/16	+ 1/32
37/6	Harrods	1 27/32	1 29/32	
—	Hoyle Deb.	104	106	
7	Hudson's Bay Ord.	6⅞	7⅛	
87/0	Imperial Tobacco Ord.	86/6	88/0	
1	I. Brown	19/0	21/0	
14/6	Do. (15/- paid)	⅞	1⅛	
29/3	Lipton	1⅜	1⅝	
4⅜	Lyons (J.)	4 5/16	4 7/16	
11¾	Lautaro Nitrate	11¾	12	+ ¼
22/4½	Lever 7 p.c. Pref.	22/0	22/9	
—	Do. Debs.	107	109	
29/6	Lagunas Nitrate	29/0	30/0	
—	Linen Thread Ord.	2⅛	2¼	
29/9	Lister Ord.	1½	1⅝	
3¾	Liverpool Nitrate	3 7/16	3 9/16	
48/0	London Nitrate	2 3/16	2 5/16	
—	Mackintosh (J.) Pref.	29/9	30/3	+ 0/6
7/7½	Maypole Def.	11/32	13/32	
—	Mond Nickel Pref.	1 1/16	1 3/16	
40	Mexican Trams	40	43	+ 2
81	Do. Bonds	80	83	
—	Do. L and P. Bonds	65	68	
19/9	Niger Pref.	19/0	20/0	− 0/6
18/9	Nobel Ord.	29/32	31/32	
19/6	Do. Pref.	19/0	20/0	
—	Do. Def.	11/32	13/32	
1⅛	Parent Tyre Def.	1 1/16	1 3/16	
16/3	Do. Ord.	¾	⅞	
29/0	Pease and Partners	28/9	30/0	
—	P. and O. Def.	310	320	
8/0	Pekin Syndicate	⅜	7/16	
43/9	Platt Bros. Ord.	42/3	44/3	
—	Royal Mail Ord.	90	95	
22/6	Rio Negro Lands	1 1/16	1⅛	
30/0	Rolls Royce	1 7/16	1 9/16*	
31/0	Rosario Nitrate	30/0	32/0	
20/9	Salt Union	15/16	1 1/16*	
55/0	South Durham Steel	2 9/16	2 11/16	
95	San Paulo Tram Deb.	94	96	
32/0	South Africa Breweries	1 9/16	1 11/16*	
121	Shawinigan Water Bonds	104	109	
31/0	Santa Rita Nitrate	1 9/16	1⅝	
2 7/16	Santiago Nitrate	2 7/16	2 9/16	+ 1/16
2¾	Salar del Carmen	2 5/16	2 7/16	
21/6	Siemens	1	1⅛	
—	Smithfield Arg. Meat	⅞	15/16	
16/0	Tarapaca Nitrate	15/6	16/6	
—	United Cold Storage	1	1⅛	
—	United Alkali	2⅛	2¼	
11/0	United Steel	10/6	11/6	
15/0	Vickers Ord.	14/9	15/0	+ 0/3
25/6	Van Den Berghs	1 3/16	1 5/16	
—	Do. Pref.	4⅛	5¼	
—	Weardale C.P.O.	1 1/32	1 3/32	

TEA SHARES.

Assam, £67⅛+⅛; Con. T. and L. Ord., £24−⅛; Jokai, £29 11/16−1/16; Lelong, 53/9−1/9; Lungla, 20/3+6d.

*Ex div. †Ex bonus ‡ Ex rights.

INSURANCE SHARES.

BUSINESS DONE IN LONDON:—Commercial Union, 37⅛, ⅛, £37 1/9; Consolidated, 65/-, 4/-, 4/6, 6d.; Employers' Liability, 87/-, 3d., 6d., 6/6, 7/3; London and Lancashire, 16 1/16, 16, ⅛, £16 1/9; London, 9⅛, 9 1/16, ⅛, £9 4/-; North British and Mercantile, 14⅛, 14⅛, £14 17/3, 15; Phœnix, 11⅛, £11 0/9, 11⅛; Royal Exchange, 440, 4, 3, 2, 37⅛; Royal Insurance, 24⅛, 3⅛, 4⅛, 4; Scottish Union, 9⅛, 1/16, ⅛, ⅛, ⅛.

BUSINESS DONE IN LIVERPOOL.—Alliance, £13 5/9; Caledonian, 58⅛; Commercial Union, 37, ⅛, ⅛; Employers' Liability, 87/-, 7/-, 7/-, 3d.; General Accident, 132/-; Guardian, 6⅛; London and Lancs., 16⅛, ⅛; do. 5 p.c. Law Union and Rock, 100; London Assurance, 9⅛; Northern Assurance, 16⅛, ⅛; Phœnix, 11/6/0, ⅛, 11; do. Pelican, 11⅛; Royal Insurance, 24⅛, 3⅛, 4, ⅛, ⅛; Sea Insurance, 3⅛; Sun Insurance, £18 6/6.

LONDON MINING MARKET GOOD.

CENTRAL MININGS STRONG.

Mines made quite a good showing. Increased attention was directed to Kaffirs, among which Central Mining were prominent on a wider recognition of the possibilities of the company's varied interests and the prospect of a bonus in addition to the half-yearly dividend in June. The big jump in these shares had a sympathetic influence throughout the list, and Rand Mines, Randfontein, Gold Fields, and many others went ahead. Nourse Mines were again in strong request. The Rand Mines report for 1922 was expected to make its appearance, and it was said that the carry-forward would probably be about double that of a year previously. The whole market was cheerful, and, with only three insignificant exceptions, movements were in favour of holders. A rather better tendency developed in the Rhodesian department, and Cam and Motor were the turn dearer; but Selukwe were content to maintain their position. Chartered were distinctly better, and "Tanks" went ahead, Zambesia Exploration following suit; but Gaika eased the turn on profit-taking. Closing prices:—

SOUTH AFRICAN.

M.U.			
1⅛	Anglo-Amer. Corp.	1⅛-1¼	
18/9	Anglo-French	18/9-19/9	+0/3
3⅛	Brakpan	3 5/16-3⅜	+ 1/16
9⅞	Cent. Mining (£8)	10-10⅛	+ 1/16
3⅛	City Deep	2 15/16-3	+ 1/16
20/0	Con. Goldfields	20/3-21/0	+0/6
13/6	Cons. Langlaagte	13/0-14/0	
9/9	Cons. Main Reef	10/0-10/6	+0/6
17/0	Cons. Selec. (10/-)	16/6-17/6	
2⅛	Crown Mines (10/-)	2½-2⅝	+ 1/16
3/6	E. Rand Mining	12/0-13/0	
6/0	E. Rand Prop.	6/1½-6/4½	+1½
3⅛	Geduld	3-3⅛	
14/3	Gen. Mining	14/3-14/9	
5⅛	Government Areas	5 11/16-5¾	
14/0	H. E. Prop.	13/6-14/0	−0/3
30/6	Johan'burg Invest	30/9-31/3	
8/3	Kleinfontein	8/0-8/6	
5/6	Knight Central	5/6-6/0	+0/3
15/6	Knight's	14/9-15/9	
20/0	Langlaagte Estate	20/0-21/0	+0/6
3⅛	Meyer & Charlton	3⅛-3¼	
4⅛	M'dorfontein (10/-)	3⅞-4⅛	
1⅛	Modder B (5/-)	1⅛-1 3/16	
2⅛	Modder Deep (5/-)	2 3/16-2¼	
7/9	Modder East	7/6-8/0	
2	New State Areas	1 15/16-2	
9/6	Nigel	9/0-10/0	
15/0	Nourse Mines	15/3-15/9	+0/6
2⅛	Rand Mines (5/-)	2⅝-2¾	+ 1/16
22/6	Randfontein	22/6-23/0	+0/3
14/6	do. Central	14/3-14/9	
1⅛	Rob'son Dp. A (1/-)	1-1⅛	
11/6	Robinson Dp. B	12/0-12/6	+0/3
11/6	Rose Deep	11/6-12/0	
¾	S.A. Gold Trust	14/6-15/6	
2⅛	Springs Mines	2⅛-2⅜	+ 1/32
10/3	Sub Nigel	10/3-10/9	
2⅜	Trans. and Del. B.	2⅜-2½	
16/3	Trans.Con.L. (15/-)	15/9-16/9	
31/9	Union Corp. (12/6)	31/3-32/3	
15/3	Van Ryn	15/0-15/6	
3¼	Van Ryn Deep	3 3/16-3 5/16	
20/0	Vereeniging	19/6-20/6	
12/9	Village Deep	12/9-13/3	+0/3
20/0	West Springs	20/3-21/3	
⅞	Witwatersrand Deep	17/3-18/3	+0/3

RUSSIAN.

8/0	RussoAsiat.Cons.	7/6-8/0	−0/3
3/1	Russian Mining	3/0-4/0	
15/32	Siberian Props.	9/0-10/0	−0/3
⅞	Spassky	⅞-⅞	

*Ex Dividend.

RHODESIAN.

M.U.			
7/3	Bechuanaland Ex.	7/0-7/6	
3⅛	Cam and Motor	2 15/16-3	+ 1/16
11/9	Charter'd B.S.A.	11/9-12/3	+/6
5/9	Falcon	5/6-6/0	
15/6	Gaika Gold	17/0-17/6	−0/3
16/0	Globe & Phœnix (5/)	15/6-16/6	
7/0	Gold F. Rho. (10/-)	6/9-7/3	
1⅛	Lonely Reef	1½-2	
3⅛	Rezende	2⅞-3⅛	
5/6	R. Broken Hill (5/-)	5/0-5/3	
1⅛	Selukwe	1 1/16-1⅛	
1⅛	Shamva Mines	1 1/16-1⅛	
20/7½	Tanganyika	21/3-21/9	+0/6
24/9	Vic. Falls Ord.	25/0-25/9	+0/6
28/0	do. Pref.	1½-1⅝	
8/-	Wankie Col. (10/-)	13/9-14/0	
13/9	Zambesia Explor.	13/9-14/3	+0/3
—	Zambesia Min. D.	14/3-14/9	

DIAMOND.

28/3	Con. D. S. W. A.	28/0-28/6	−0/3
15	De Beers (£2½)	15⅛-15⅜	+ 1/16
13⅝	do. Pref.	13½-13⅝	+ ⅛
3⅝	Jagersfontein	3⅝-4	+ 1/16
7/8	N. Val River	7/16-½	
7	Premier Def. (2/6)	7⅛-7⅜	
7⅛	do. Pref. (5/-)	7⅛-7⅜	

AUSTRALIAN.

1⅛	Amal. Zinc	1⅛-1¼	
16/6	Associated	16/0-17/0	
1⅛	Brit. Broken Hill	1⅛-1¼	
1⅛	Broken Hill Prop.	1⅜-1½	+ 1/16
2⅛	B. Hill 8th. (New)	2⅛-2¼	
—	B. Hill, Block 10	⅞-1	
4/0	Great Boulder (2/-)	3/9-4/3	
⅝	Ivanhoe	⅝-¾	
13/9	Lake View (10/-)	13/6-14/6	
2⅛	North Broken Hill	2¼-2⅜	
23/0	Sulphide Ord.	22/6-23/6	
13/6	Zinc Ord. (10/-)	13/3-14/3	+0/3
2⅛	do. Pref.	2⅛-2¼	

WEST AFRICAN.

1⅛	Akim	1⅛-1¼	− 1/32
9/3	Ashanti Gold (4/-)	9/0-9/6	
13/3	Fanti Cons. (8/-)	13/0-13/6	
17/3	Gold Coast Amal.	17/0-17/6	
8/3	Obuassi	8/0-8/6	
4/6	Taquah Explor.	4/0-5/0	

TIN.

M.U.			
17/0	Anglo-Con. (10/-)	16/6-17/0	−0/3
3½	Aramayo Francke	3⅛-3¼	
5/6	East Pool (5/-)	5/6-6/0	
1⅛	Gopeng	1¾-2	
15/9	Ipoh	15/3-16/3	−0/3
1⅛	Kinta	35/0-35/6	
1⅛	Kramat Pulai	1⅛-1 3/16	− 1/16
1⅛	Malayan T.D.	1⅛-1¼	
14/0	Mongu	12/9-14/3	
⅝	Naraguta	⅝-¾	− 1/32
2/9	Nigerian Tin (5/-)	2/6-3/0	
1⅛	Pahang (5/-)	9/6-10/6	+0/3
1⅛	Rambutan	1⅛-1¼	
1⅛	Renong	1⅛-1¼	
10/9	Ropp (4/-Shares)	10/6-11/0	
2⅛	Siamese	2⅛-2⅜	− ⅛
2⅛	South Bukeru	6/0-7/0	
1⅛	Tronoh	1⅛-1¼	− 1/16

COPPER.

1⅛	Arizona (5/-)	1¼-1⅜	
5/0	Mount Elliott (£5)	1/16-⅛	
15/6	Mount Morgan	13/0-14/0	
23/1½	Mount Lyell	23/0-24/0	
1⅛	Namaqua	2-2¼	
17/0	New Guinea	16/3-17/3	
40	Rio Tinto (£5)	40⅝-41	+ 1¼
20/6	S. American (2/-)	20/0-21/0	

MISCELLANEOUS.

15/0	Brit. Platinum	14/6-15/6	
8/0	Burma Corp.	8/3-8/9	
4/6	Camp Bird Ord.	4/3-4/9	
5/6	Chemical and Met.	⅜-½	
3⅛	Colombian Mining	3⅝-3⅞	
—	Colombian Props	19/6-20/6	
10/3	El Oro	10/0-10/6	
13/9	Esperanza	13/3-13/9	
1⅛	Kirkland Lake	1⅛-1¼	
4⅛	Mexico Mines	4⅛-4⅜	+ ⅛
6⅛	Minerals Separ't'n	6⅛-6⅜	
13/3	Min. Corp. of Can.	13/3-13/9	+0/6
10/3	Mysore (10/-)	9/3-10/9	
4/6	Nat. Min. (10/-pd.)	4/6-5/0	
1⅛	New Chuquitambo	1⅛-1¼	
—	Ooregum	13/0-14/0	
19/6	Oroville	18/9-19/9	
15/0	Plymouth Cons	14/6-15/6	
19/6	St. John Del Rey	1⅛-1	
27/0	San Francisco (10/-)	26/9-27/3	−0/3
⅛	Santa Gertrudis	9/9-10/3	
⅛	Waihi Gold	1⅛-1¼	

*Ex Dividend. †Ex Rights.

BUSINESS DONE.

Anglo-American Corp.—26/6, 10½d., 7/4¼, 2¼d., 3d., 6d. Brakpan—70/-, 1/3, *70/7½, 70/-. British South Africa—11/9, 7¼d., *3d., 9¼d., *6d., 7¼d., 12/3. Broken Hill Prop.—*29/6. Burma Corp.—8/7½, 6d., 6¼d., 3d., 4d., *8/-. Central Mining—9⅞, 1 3/16, ⅛, *10, 9⅞, 10 1/16, ⅛. City Deep—51/10½, *48/9, 51/3, 2/6. Colombian Mining—5/6, 9d., 5¼d., 4¼d. Consol. Diamond Mines S.W. Africa—25/4¼, 3d. Consol. Gold Fields—20/-, *19/6, 20/3¼, 19/9, 20/-. Consol. Main Reef—10/1½. Crown Mines—52/6, 3/7½, 6d. De Beers Def.—15¼, ⅛, ⅛, ⅛, ⅛, ⅛, ⅛. Durban Rood. Deep—16/6¼, 6d., 7¼d., 9d. East Rand Prop.—6/3, 2¼d., 6/-, 1¼d., 7¼d., 6d. Esperanza—13/9, 7¼d. Fanti Consols—13/4¼, 5¼d., 1½d., 3d. Geduld—63/1¼, 9d., 4¼d., 5/-, 4/4¼. General Mining—14/3¼, 4¼d., 7¼d. Government Areas—5 11/16. Johannesburg Invest.—30/10½, 1/-, *30/3. Langlaagte—20/6, ⅛, ⅛. Minerals Separation—6¼, ⅛, ⅛. Modderfontein B (5/- shares)—23/5¼, 4/-, 3/7½, 9d. Mount Lyell—23/6, 9d. New Modderfontein—77/6, 9/8¼. New State Areas—40/-. Nourse—15/10½, 16/1¼, 16/-, 5/-, 3d. Ooregum—13/-. Rand Mines—54/0¼, 3/-, 5/-, 4/4¼. Randfontein Central—14/4¼. Randfontein Estates—22/3, 6d. Robinson Deep A—31/10½; do. B—12/3. Rose Deep—11/9. Russo-Asiatic—8/1¼, 8/-, 7/10½, 9d. Selukwe Gold—51/6¼, ⅛. Springs—48/9, 50/-, 49/8¼, 50/-. Tanganyika—*20/6, 1/1¼, 1/-, 6d., 9d., 3d., *20/6. Union Corporation—32/1½, 1/9, 2/3, 2/-. Van Ryn—15/11¼, 14/10½. Van Ryn Deep—70/-. Village Deep—12/11¼, 9d. Zinc Corp.—14/-, 13/1¼.

(*Exceptional bargain at special price.)

DEALINGS IN LONDON MARKET.

The following dealings among active stocks and shares were "marked" in London yesterday:—

Consols—59½, 9/16, ½, 9/16, ⅝. 3½ p.c. War Loan—95¼, ⅛, ⅛, ⅛. 4½ p.c. War Loan—99⅛, ⅛, ¼, 100. 5 p.c. War Loan—103⅛, ⅛, ⅛, ⅛, ⅛. 4 p.c. Funding Loan—100⅛, ⅛, ⅛, ⅛. Funding Loan (x.d.)—91, ⅛, ⅛, ⅛, 90⅛, ⅛. Victory Bonds—93⅝, ⅛. Conversion Loan—79⅛, ⅛, ⅛. India 7 p.c. Loan—120, 19½, ⅛. India 4½ p.c. (x.d.)—90⅛, ⅛, 90, ⅛, *91 1/16, 90⅞, ⅛, ⅛. Australia 6 p.c. Stock—⅛, ⅛, 4⅞, 5⅛; do. 5 p.c. Stock—103, 2⅞. South Africa 6 p.c. (x.d.)—104⅛, ⅛. Aerated Bread—33/9, 4¼d., 10¼d., 9d., 3d. African and Eastern (x.d.)—39/3, 6d., 8/7½, 9/6, 40/-, 1¼d., 2/6, 1/9, 30/10¼, 3d., 42/3, 39/3. Agwi Petroleum—24/4¼. Amalgamated Cotton—12/1¼, 12/-, 11/9, 12/3, 12/0¼. Anglo-Dutch Rubber—38/4¼, 1¼d., 7¼d., 7/9, 9/-, 8/6, 4¼d. Anglo-Ecuadorian Oil—38/1½, 7/6, 9/0¼, 8/9, 8/6¼, 6/4¼, 7/9¼, *3d., 38/1½, 7/6. Anglo-Egyptian B—*32/6, 1/3, 6d., *2/9, 3/1¼, 2/2¼. Anglo-Persian Oil—83/5¼, 2/10¼; do. 8 p.c. Pref.—25/6¼, 7¼d., 3d., 4¼d., 9d. Argentine Oilfields—16/3. Armstrong—18/3, 6d. Assoc. Cement—24/6, 5/-, 4/7½, 10¼d., 5/4¼, 6d., 3d., *4/9. Assoc. Newspapers Def.—6¼, ⅛, ⅛, 7, 6¼, ⅛, 7⅛. Baldwins Ord.—*19/3, 9d., 10¼d., 20/-, 3d. Barclays Bank "A"—7¼, 8, ⅛, 7¼; do. "B"—55/1½, 4¼d., 6d., 5/-, 9d., 7¼d. Brazilian Traction—54¼, ⅛, 3¾, 4¼, 4. British-America Tobacco—94/-, 6/-, 6d., 5/-, 6/6, 3d., 5/4¼, 4/9, 6/1¼, 5/9. British Controlled Oil—13/-, 12/6, 9d., 13/1¼, 12/7¼, 8d., 11¼d., 13/2¼, 12/10¼, 11¼d., 12/7¼, 9d. British Oil and Cake—30/-, 29/6, 30/3¼, 1/-, 30/6, 1/1¼, 4¼d., 6d., 30/-. British Overseas Bank—5¼, 6. Brunner Mond—42/-, 4¼d., 6d., 3/3, *2/-, 3/6, 7¼d., 2/9, 3/9, 4/1¼, 1/9, 3/10¼, 3/6. Bryant and May—45/10¼, 6d., 9¼d., 12/-. B.S.A.—11/9, 10¼d., 6d., 9¼d., 12/-. Buenos Ayres Central 2nd Debs. (x.d.)—72¼. Buenos Ayres Great Southern—87¼, ⅛, 8, 7¼, *8¼, ⅛. Buenos Ayres Western Ord.—84¼, 5, ⅛, 4⅞, ⅛. Buenos Ayres Pacific—84¼, *4, ⅛, ⅛. Burmah Oil—5 11/16, ⅛, ⅛. Caledonian Def. Ord.—16¼, ⅛, ⅛, ⅛. Calico Printers—*25/-, 6/9, 6/-. Canadian Pacific—163¼, 4, ⅛, ⅛, ⅛. Central Argentine Cons. (x.d.)—74¼, 75¼, 5, 4, ⅛, *4¼, *4, 5¼, 4. Coats—67/6, 9d., *8/-. Cook (St. Paul's) Ord.—20/10½, 1/4¼, 17/6, 6d.; do. Part. Pref.—23/9, 4¼d., 6d. Courtaulds—70/1¼, 69/6, 70/3, 69/7½, 6d., 70/4¼, 69/1¼. Crosse and Blackwell—5/4¼, 1¼d., 3d., 3¼d. Cresses and Winkworth Pref.—19/3, 1¼d., 18/10¼. Cunard Ord.—24/-, 3/9, 4/6, 4¼d., 1¼d., 3/3, 6d., 9d.; do. Debs.—105¼, *5, ⅛, ⅛. Dunlop Ord.—9/1, 3d., 7¼d., 4¼d., 6d., *3d. Dunlop Tire America Debs.—100¼, 1. Edison Swan—4/3, 4/-, 2d., 2¼d. Elder-Dempster 6 p.c. Pref.—19/6, 3d., 4¼d. English Sewing Cotton—48/6, 8/-. Fine Cotton Spinners—48/-, 1¼d., 3d., 9/-. Forestal Land—19/6, 1¼d., *19/-. General Electric Ord.—21/6, 2/-, 1/4¼, 10¼d.; do. Debs.—104½, ⅛. Great Western Rail.—116¼, ⅛, 15¼, ⅛, 16¼, ⅛, ⅛, 16, ⅛; do. 5 p.c. Pref.—105, ⅛, *6, 4⅞, *5¼, 5. Guinness Ord.—445, 3, 2, 3, 5. Harrod's Ord.—38/-, 1¼d., 6d., 7/9, 8/9, 7/3, 8/9. Highlands Rubber—42/6. Hudson's Bay Ord.—7⅛, 7. Imperial Tobacco—87/6, 1¼d., 8/-, 7/3, *6/9, 8/4¼, 7/10½, 1¼d., 6/3, *7/3, 8/-; do. Canada—24/6, 7¼d., 3d., 10¼d., 5/3, 5/-. Jute Industries—8/3, 6d. Kassala Cotton—8/1¼, 7/10½. Kern River Oil—19/9, 20/3, 3¼d., 20/-. Lever 7 p.c. Pref.—22/6, 3d., 7¼d., *1/1¼, *2/-, 3¼d.; do. 8 p.c. Pref.—21/3, 6d., 1¼d., 5¼d., 1/-; do. 7 p.c. Debs.—108¼, *8, ⅛. Linggi Rubber—*36/3, *7/-. Lipton Ord.—29/-, 3d. Lister Ord.—30/6, 1/1¼, 3d., *1/-, 30/4¼, 1/4¼. Lloyds Bank—59/7¼, 60/-, 3d., 59/9, 60/3. Lobitos Oil—6 11/16, 25-64, ⅛, ⅛, £6 7/9, 6⅞. London Joint City Bank—8¼, ⅛, ⅛. London, Midland, and Scottish Ord.—116, ⅛, ⅛, ⅛, 15¼, 16⅛. London and North-Eastern Pref. Ord.—87⅛, ⅛, *7, ⅛, *7, *6⅞, 7 7/16, ⅛; do. Def. Ord.—38¼, ⅛, 9, 8¼, ⅛, 8¼. Lyons (J.) and Co. Ord.—98/1¼, 6/3, 10¼d.; do. 7 p.c. Pref.—25/7¼. Malayalam Rubber—28/10¼, 6d., 9d., 9/-, 1¼d., 8/9. Marconi Ord.—48/1¼, 9/3, *9d., *7/6, 9/0¼; do. Pref.—43/1¼, 5¼d.; do. Debs.—107¼, *6¼, ⅛; do. Marine—28/-, 7/-; do. Canada—10/1¼. Maypole Def.—7/6¼, *6/9, 7/6, 9d., 8¼d. Metropolitan Rail.—69¼, ⅛, ⅛, ⅛, ⅛. Metropolitan District—55¼, ⅛, ⅛, 6, ⅛. Mexican Eagle Ord.—39/4¼, *7/6, 8/9, 1¼d., 7/9¼; do. 7 p.c. Pref.—17/9, 10¼d. Mond Nickel—41/10½, 2/-, 1/-, 2/9¼, 6d. Nat. Prov. Bank (£3½)—9¼, ¼; do. (£4)—10⅛, ⅛, ⅛, £10 19/3. Nestle 8 p.c. Pref.—20/6, 9d., 1/-. Niger 8 p.c. Pref.—19/6, 7¼d., 20/1¼, 19/1¼, 9d. Nobel Indus.—19/-, 18/7¼, 19/1¼; do. Pref.—19/3; do. Deferred—7/1¼, 5¼d., 7/-; do. Debs.—100¼, 99¼, ⅛, 100¼. Parent Def.—23/6, 2/6. Peruvian Corp. Pref.—32¼, 1⅞, ⅛. Phœnix Oil—29/3, 6d., 9/-, 8/9, 8¼d., 9/0¼. Platt Bros. Ord.—43/7¼, 6d., 4/3, 3/3, 9d., 4/3. Radio Corp. Pref.—15/9, 7¼d. Rim Malacca Rubber—3/8¼. Royal Dutch—34, 3⅞, ⅛. Royal Mail Steam 6½ p.c. Pref.—109¼, 9, 8¼, ⅛, 9¼, ⅛. Rubber Trust—27/9, 7¼d., 1¼d., 6/10¼, 7/6, 4¼d. Selfridge Ord.—*28/-, 6d. Shell—85/7¼, 6/10¼, 3d., 6¼d., 7/6, *8/1¼. Southern Rail. Pref. Ord.—87¼, ⅛, ¼, 7, ⅛, ⅛; do. Def. Ord.—42¼, ⅛, 2, 1⅞, 2⅞, ⅛, ⅛; do. Ord. "A"—40¼, 39¼, ⅛, *40, *39½; do. Ord. "B"—14⅛, ⅛, 15, 14⅛. Spies Petroleum—4/-. Tankers Pref.—9/-, 8/10¼, 9¼d., 9/-. Trinidad Central Oil—30/-. Turkish Unified—26⅞, ⅛, ⅛, ⅛. Underground Elec.—65/7¼, 6/3. Underground Income Bonds—97¼, 7, ⅛, 6⅞. United Dairies—33/3, 3/-, 7¼d., 9d., 2¼d., 6d., 2¼d. United of Havana Rail.—*72¼. United Premier Oil and Cake Ord. (x.d.)—12/9. United Serdang Rubber—4/-, 3/10¼, 11¼d. United Tobacco—*58/9, 9/-, 8/6, 9/4¼, 3d. Uroz Oil—7/6, 9d., 5¼d., 3d., 6d. Vickers—*15/-, 4¼d., 1¼d., 3d. V.O.C. Holdings—47/6, 3d., 8/-, 9d., 9/4¼, 50/-, 49/4¼. Walker (Peter) "B" Pref.—19/6, 10¼d., 7¼d. Westminster Bank—17⅛, 18, ⅛, 17⅞, 18⅛, ⅛. Walker (John) (7/6 paid)—8/0¼, 8/-, 7/10½, 8/1¼, 4d. Whiteley (Wm.) (x.d.)—53/6, 1¼d., *2/3. Workman Clark Debs.—89¼.

(*Exceptional bargain at special price.)

PROVINCIAL EXCHANGES.

MANCHESTER.—Very active day in Textiles. Bradford Dyers strong. Bleachers, 49/6-50/-; ditto. Pref., 22/-22/6; Calicos, 26/6-26/9; ditto. Pref., 16/9-17/-; Bradford Dyers, 59/6-60/-; ditto Pref., 20/-20/6; Sewing Cottons, 48/-49/-; ditto. Pref., 19/9-20/3; Fine Spinners, 48/-49/-; ditto. Pref., 20/-20/3; "Slubbers," 13/3-13/6; Coats, 66/6-67/6; Ship Canal, 7⅛, ⅛; ditto. Pref., 7⅛, ⅛; Velvets, 28/6-29/-.

BIRMINGHAM.—Motor prices moving irregular. Humbers and Rovers recovered. Triumphs and Bluemels improved. Swifts weakened. Vauxhalls keep firm. Tyre shares unaltered. Austins, 2/4¼; Belsize, 6/-; Bluemels, 38/-; Components, 5/6; S.T.D., 9/1¼; Enfields, 32/6; Humbers, 25/1¼; Rolls, 29/4¼; Rovers, 23/-; Singers, 24/9; Standards, 41/-; Swifts, 11/-; Triumphs, 36/-; Vauxhalls, 8/6; Dunlops, 9/6; Parent Def., 23/6; Harper Bean, 1/6.

OIL REPORT.

Gemsah Oil Reefs, Ltd.—The following cablegram has been received from the field manager at Gemsah:—"Present depth of well, 1,330 feet; gas very strong."

INDUSTRIALS FIRM.

BEST DAY SINCE 1920.

B.A.T. STRONG.

The carry-over was arranged without difficulty in the Miscellaneous and Industrial markets yesterday, the general charge for the continuance of bargains ruling at from 5 to 5 p.c. There were takers in of Courtaulds. In the case of Imperial Tobaccos, however, from 8 to 10 p.c. was charged for accommodation. The new account opened well, and business showed a further expansion. In fact, it was said in some quarters that it was the best day experienced since the boom of 1920. A favourable reception was accorded to the Budget proposals, and this stimulated interest to a great extent. Features were numerous. Tobaccos again enjoyed an enormous turnover in the case of "B.A.T.'s," while Imperial of Canadas exhibited strength. African and Easterns were in good demand, and rose sharply. Fresh support was forthcoming for Cements, which finished still higher, and among the lower-priced descriptions Wall Paper Def. continued in favour. Textiles also showed to advantage, Courtaulds further advancing, while interest in Cellulose issues showed no signs of slackening, the shares changing hands in thousands. Bradford Dyers rose sharply. Iron and Steels continued to receive support, and a good business was put through. Babcock and Wilcox were in strong demand on dividend anticipations. Coal stocks had a firm appearance, as did also Electrical undertakings.

Interest in the Cellulose issues continues unabated. The Ord. finished no less than 1s. 3d. up on the day at 15s. 9d., a large turnover taking place, while the Prefs. strengthened to 16s. 9d. The Holdings Debs. changed hands at 119. Courtaulds also met with good support, and, after bargains had been done at up to 70s. 4½d., the shares finished at 69s. 9d. Bradford Dyers were another bright spot, closing 3s. higher at 59s. 9d. Bleachers rose 1s. to 50s., and rises of 6d. were seen in English Sewing Cottons at 48s. 6d. and in Fine Spinners at the same level. Maypole Def. lost the turn at 7s. 6d. Caterers kept firm, J. Lyons holding their ground at 4⅞. Breweries showed few changes. Guinness put on 5 to 445. Babcock and Wilcox were in good request, and rose to 4 3/16, or 1/16 higher on balance. Chinese Engineering gained 1/16 at 2 5/16, and South Durhams a similar amount at 2 11/16. Lambert Bros. were wanted, and rose to 61s. 3d. Swan-Hunters recovered to 33s. 9d. on the meeting. The Wireless group exhibited a harder tendency. Marconis recovered to 2½, while the Prefs. were maintained at 2 1/16, the Debs. rose to 107½, and Canadians to 10s. 6d. B.A.T. met with considerable support, and finished 2s. 6d. up at 95s. 9d. Imperials were subjected to some profit-taking, but closed 6d. higher at 87s. 3d., while Canadas rose 9d. to 25s. 3d. Albert Bakers improved to 26s. 6d., and United Tobacco (South) to 59s. Among recent issues County of London advanced to 15s. 6d. prem., and J. Walker Debs. improved to ⅞ prem. Dickins and Jones Debs., however, receded to ⅜ prem.

MINING REPORTS.

London Agents of the Randfontein Central Gold Mining Company announce the receipt of the following cable from the Head Office at Johannesburg:—"Block A shaft caved and stripped from No. 7 level to 17th station will be abandoned as not further required. Unfortunately 23 natives killed. No Europeans were injured. Output this month may be somewhat affected."

The Broken Hill Proprietary Block 10 Company, Limited, have received the following cable, dated 17th inst., from the Head Office at Melbourne:—"Mine resumed work on 3rd inst. very satisfactorily." A similar cable was received from the Broken Hill Proprietary Block 14 Company, Ltd.

COMPANY MEETING.

BRITISH GLASS SCHEME.

The adjourned meeting of British Glass Industries, Ltd., was held yesterday at the Cannon street Hotel, London. Sir Walrond Sinclair, the Chairman, presided, and, in moving the adoption of the report and accounts, recalled how the meeting had been adjourned for the purpose of enabling the Advisory Committee of the shareholders to report upon the scheme for the reorganisation of the company's capital and the provision of additional working capital. The report of the committee had been circulated to the shareholders, together with a prospectus in connection with the issue of £220,000 7 p.c. First Mortgage Deb. Stock in British Glass Industries Consolidated, Ltd., the new holding company which had been formed as mentioned in the committee's report. The response to that issue was not satisfactory, and he (the Chairman) circularised the shareholders on the 9th inst., again inviting them to subscribe. No substantial amount of stock was subscribed in response to that circular, and he had prepared for the present meeting a speech urging upon the shareholders the extreme importance of supporting the scheme. Within the last twenty-four hours, however, there had been great developments, which had saved him the necessity of delivering the speech he had prepared. A large shareholder had come forward and offered to make up any shortage to the extent of £60,000 Debentures, with the result that he was able to report that there was now only a small balance of approximately £10,000 to be found.

Under the scheme the company would become entirely a holding company, and as to its future, he would say that since he joined the Board in July last the position of all the main subsidiary companies had vastly improved. During the last few years those companies had had a most difficult time, but they had been able to hold their own, in spite of the unprecedented slump. The company had very valuable assets which, thanks to the success of the scheme, had now for the first time an opportunity of proving their true worth, and he looked forward to the future with the firm belief that the most serious difficulties were behind.

The Bishop of London states that he strongly supports the appeal of the Society for the Prevention of Cruelty to Animals, which has been circulated to the clergy in the Diocese of London. It is not directly an appeal for money, but a request that the claims of animals and principles of kindness to animals should be emphasised on at least one Sunday in the year.

PRODUCE AND FOOD.

CATTLE.

SALFORD, Tuesday.—There were on offer in to-day's market 1,474 beasts and 8,515 lambs and sheep. Quotations:—Welsh lambs 2/4 per lb., South county lambs 1/9 to 1/11, small sheep 1/9, middle weights 1/7, ewes 1/-, best cattle 1/1, and seconds 1/- per lb.

BIRMINGHAM, Tuesday.—Only a moderate supply of pigs. Business on quiet side, with rates steady. Quotations per score, dead-weight—Sizeable bacons 18/-, small pigs 18/- to 18/6, sows 14/-.

LEEDS, Tuesday.—Sheep 3,060, at 1/3 to 1/5½; ewes and tups 10d. to 1/1; dairy cows 4, from £20 to £30 each.

GRAIN.

DUBLIN CORN EXCHANGE, Tuesday.—There was quite a trifling attendance of the trade at our bi-weekly market, and a few really good samples featuring of any description of grain. Business is confined to practically retail sales of oats at about prices previously noted.

LIVERPOOL, Tuesday.—The heavy decline in America caused speculative positions of WHEAT here to give way fairly at the commencement of operations, but with sellers reserved, prices afterwards improved, with slight fluctuations, until the turn over last night's level had been realised. Then values again receded, but afternoon cables brought about an improvement, and final rates were the turn better than last night. C.i.f. parcels No. 1 Manitoba arrived and May-June sold at 48/- to 48/3, April and April-May 48/3, choice white Karachi just sailing 51/3, Barusso (62½lbs.) April 47/3 to Liverpool, and Barusso (62½lbs.) shipping at 47/6 to Manchester. C.i.f. parcels MAIZE American mixed old afloat sold at 37/6, and yellow American April 37/3 per qr. Wheat on the spot was scarce and firm at Friday's prices to 1d. per cental advance. Maize spot parcels steady at about Friday's market rates, the advance asked in the interim not being maintained. FLOUR firm and in better request, higher prices being asked; local milled bakers' now quoted 35/6 to 37/-, patents 39/- to 42/6 per 280lbs. ex mill. Graded red wheat futures fluctuated fairly, opening ½d. to ⅜d. lower, then fully recovered the decline, but eased back, though closing firm, with May ⅜d. and July ⅜d. over yesterday and October unchanged. Yellow River Plate maize options nominally unchanged.

PROVISIONS.

LIVERPOOL, Tuesday.—BACON—Irish bacon remains more or less nominal, owing to scarcity; Danish steady and fairly active at late rates; Canadian Wiltshires quietly steady at recent currencies. There was little change in the situation for American bacon here, the decline in speculative products at Chicago being counteracted by the improvement in value of live hogs, while imports into Liverpool were again only moderate. Holders generally were free sellers at late rates, though American Wiltshire and long clears exceptionally were held for more money, in some cases being quoted 69/- to 78/- and 78/- to 81/- per cwt., respectively, but demand all round quiet. HAMS quiet for short cut and extra skinned at late rates, but long cut nominal, with stocks now practically exhausted. Shoulders unchanged but in only moderate request. LARD on the spot shows a further decline owing to the easier Chicago cables; prime steam now at 63/6 to 64/-, and American refined 65/6 to 64/6, with little business reported. CHEESE freely offered at lower prices; States quoted 110/- to 112/-, New Zealand white 112/- to 114/-, and coloured 116/- to 118/- per cwt. BUTTER also reduced in value to 188/- to 192/- for Danish, 162/- to 165/- Australian, and 168/- to 170/- New Zealand. EGGS steady at 10/3 to 10/9 for Irish hen, 12/- to 13/- duck, and 7/- to 7/6 per 120 Egyptian.

PATRICK KEHOE, LTD., Irish Bacon Curers and Lard Refiners, Importers of American Provisions. (Estd. 100 years.)—103 FRANCIS ST., DUBLIN.—(Advt.)

REFINED LARD "FUTURES."—LIVERPOOL, Tuesday.—Chicago finished worse than expected and values here further gave way during the early session 3d. to 6d. per cwt., though a fair business resulted; May sold at 63/-, 63/3, and 63/-, July 63/3, September 64/- to 64/3, with April quoted 62/6 to 63/- per cwt. Afternoon cables were easier, and though prices here finished over the worst point, still showed 6d. per cwt. decline on the day. April sold at 62/9, May 63/-, July 62/9 to 63/3, September 63/9 to 64/- per cwt.

MANCHESTER, Tuesday.—BUTTER—A quiet tone prevailed on the butter market, the close being steady at the following prices:—Danish 190/- to 194/-, Finnish 186/- to 188/-, Swedish 189/- to 190/-, with New Zealand about 170/- per cwt. BACON in quiet request at about recent figures. Irish nominal. Danish 116/- to 122/- per cwt. LARD met a moderate inquiry, with English refined quoted 70/6 per cwt. CHEESE unsettled, with finest ranging between 1/1 and 1/2 per lb. EGGS a dull market. Irish hen 9/6 to 11/-, Irish duck 12/6 to 13/-, English new laid 11/- to 11/6 per 120. Danish nominal.

DUBLIN FRUIT AND VEGETABLE, Tuesday.—Owing to shipping and quay strike the market is left rather bare of imported fruit; oranges especially have become scarce. In view of a possible continuance of the strike shopkeepers are stocking more freely and the off-take is fair. Some further arrivals of South African fruits expected soon; a steamer now due to arrive in Liverpool. Values for present show practically no quotable change from Friday. Of vegetables there was a big supply, for which sales were tolerably well supported. Rhubarb continues to sell remarkably well at from 4/6 to 7/-, 7/6, and 8/6 per dozen bundles. Cauliflowers, 2/6 to 3/3, 3/6, and 3/9 per dozen; seconds, 1/3 to 2/- ditto; swedes, 1/6 to 2/3, and selected, 3/- per cwt.; parsnips, 2/8 to 3/6 per cwt., 10d. to 1/- per dozen bunches; carrots, 8d. to 10d. and 1/- ditto; York cabbage, 20/- to 36/-, and extras, 38/-, 45/-, to 50/- per load; ditto, in bags, 1/3; Savoy cabbage practically done, 8/- to 15/- per load; radishes, 2d. to 4d. per dozen bunches; salad, 6d. to 1/- and frame, 1/6 to 2/3 per dozen; scallions, 3d. to 6d. and 7d. per bundle, a glut; white turnips, 3d. to 6d. per bundle; parsley, 6d. to 9d. to 1/6 per tray and float; seakale, 1/- to 2/- per dozen crowns; celery, 6d. to 2/- per bundle; thyme, 1d. to 3d. and 8d. per bunch; mint, 3d. to 5d.; leeks, 2d. to 4d.; spinach, 6d. per tray, etc. There was a small sample of glass grown strawberries on the market, which realised 5/6 per box of about 14 berries.

DUBLIN POTATO, Tuesday.—With potatoes unusually plentiful trade and prices are variable, depending much on quality of tubers to be dealt with. North of Ireland dealers and growers in an endeavour to reduce extraordinary stocks are offering at further material cuts in prices, but quality of Northern growths last year were not near up to previous years, and recent deliveries at this end have not generally been giving satisfaction; in fact, are unsuitable to this market. Hence the cheaper quotations and reduced railway freights are not likely to develop much expansion in trade. Besides these movements are too late in the season. Skerries, 4/9 to 5/-; ditto and Arran Victories, mixed, 4/3 to 4/6; Arran Chiefs, 3/9 to 4/-; Dates, 3/3 to 3/6, per bag more to arrive and good stuff.

DUBLIN POULTRY AND GAME, Tuesday.—Supplies here continue upon rather a moderate scale, and everything practically cleared on arrival. Choice table goods rate relatively dear. Chickens 1/9 per lb. dead, crammed fowl 1/3 to 1/10 ditto; prime heavy fat hens, alive 3/6 to 4/6 each, ditto dead 3/- to 3/6, seconds and light 2/- to 2/6; 1st young ducks 4/6 to 5/-, forward stores 2/6 to 3/6, small and old 1/6 to 2/-; guinea fowl in feather 3/6; young pigeons 1/- and 4d. a couple pt. Rabbits short of wants; best fresh arrivals 10d. to 1/- each.

LITTLE GREEN EGG AND BUTTER MARKET, Tuesday.—Supplies very liberal in both sections of this market, and trade follows a cautious and restricted routine. With regard to butter, trade has not taken the dearer trend anticipated in view of the advance of 6/- in Danish produce, and the latter is being handled by merchants on a very unremunerative basis—viz., 1/8¼ to 1/9 per lb. Irish creams arriving in increased quantity, but still quality is not all that could be desired, and prices are irregular, say, from 1/6½ to 1/7; fancy dairies around 1/7½ per lb., but poor makes and over salted arrivals can be purchased at from 1/5 to 1/6; the off-take is rather disappointing. New Zealand butter still quoted nominally 1/8, but at the price value is not considered good. A few factories about at this end, which are quoted 1/4 to 1/4½ and 1/5 per lb., being of medium quality. Farmers' butter appears still to be realised in local districts, as little of such is coming this way. EGGS now are around pre-war also, with exceptionally heavy supplies and a disappointing inquiry. The public demand seems to have gone down to a very low level, and stocks are disposed to increase, the undertone of quotations being still weak, even at the reduced prices noted—viz., best arrivals of case hen eggs from 9/6 to 10/3, and for some from reputed senders, perhaps 11/- per 120. Extra selected and repacked hen eggs around 12/- to 12/6 per 120; smalls and seconds from 6/- to 8/6 and 8/9 to 120. Duck eggs of selected quality are from 11/- to 13/- per 120, but smalls and soiled are selling much as secondary hen produce.

DUBLIN FISH, Tuesday.—There was a fair arrival of fish from all sources, including 380 boxes from three steam trawlers. Supplies also gave a nice proportion of head qualities; 28 packages salmon and five chests lobsters featured. Good trade. Salmon averaged 2/6 to 2/9, and prime selections around 3/- per lb. First pick lobsters, 20/- to 30/- per 13; others, 7/6 to 12/6 and 15/- per 13; turbot, 1/- to 16/- and 20/-; brill, 1/- to 4/- and 5/-; nice lot of black soles, some from Dingle, large, 30/- to 40/- and 44/- per 9 pairs; mediums, 20/- to 25/-; slips, 10/- to 15/- per 9 pairs; large plaice, 6/-, 8/-, and 10/- per 4 and 6; others, 5/- to 8/- per 8; half-boxes plaice, 60/- to 120/-; white soles 70/- to 100/-; codfish, 60/- to 80/-; inferior, 30/- to 50/-; haddocks, 24/- to 55/-; pollock, 30/- to 40/-; hake, 40/- to 65/-; ling, 25/- to 30/-; conger eels, 20/- to 30/-; whiting, selected, 60/- to 75/-; others, 22/- to 40/-; ray, 20/- to 30/-; gurnard, 5/- to 10/-.

BILLINGSGATE FISH, Tuesday.—Supply fair; demand moderate. Salmon 32d. to 40d., soles, also slips, 12d. to 16d. per lb.; live eels 18/- to 30/-, dead 14/- to 22/- draught; turbot 14/- to 15/-, brill 13/- to 14/-, plaice 9/- to 15/-, halibut 12/- to 15/-, lemon soles 13/- to 15/-, whitches 12/- to 13/-, cod 4/- to 5/-, whiting 6/- to 7/-, hake 8/- to 9/-, gurnet 4/-, haddock 8/- to 9/6 per stone.

GRIMSBY FISH, Tuesday.—Forty North Sea, eight Iceland, and two Faroe trawlers landed fair supply. Demand moderate. Plaice 11/- to 12/-, lemon soles 15/6, halibut 14/-, cod 4/6 to 8/-, small haddocks 4/-, kit 6/-, gibbed 8/-, dabs 9/6 to 11/-, codlings 4/-, whitings 5/6 per stone; soles 1/11, turbot and brill 1/2 per lb.

LONDON POTATO, Tuesday.—Market fairly steady for best samples; inferior slow and weak. King Edwards 60/- to 70/-, Lincoln, Great Scot 45/-, Arran Chief, Majestic 45/-, Blackland King Edwards 50/-, Evergoods skirts 45/-, Kerr Pinks and Tunwald Perfections 45/-, Scottish King Edwards 60/- per ton; new Teneriffe 11/- per case.

PRODUCE.

LONDON, Tuesday.—TEA—In auction 21,000 pkgs. Ceylon were offered, and met a good demand at generally steady rates. Pekoe sold at 1/4¼ to 1/9½, broken Pekoe 1/4½ to 1/10, orange Pekoe 1/6 to 1/10½, broken orange Pekoe 1/6½ to 2/2¼, and Pekoe Souchong 1/3½ per lb. in bond. COFFEE—Spot market remains quiet. Futures dull, unaltered; July quoted 63/6, Sept. 61/-, and Dec. 59/6 per cwt. RICE slow at about late rates. Two stars spot new crop quoted 14/3, ditto old 14/-, and new April-May 13/7½. RANGOON BEANS—Spot 8/-. JAPANESE PEAS—Spot 27/9 per cwt. SPICE—Pepper quiet; fair black Singapore spot 4¼d., April-June 4¼d.; Aleppy spot 4¼d., Tellicherry 4¼d., white Singapore spot 6d., Muntok ditto 6¼d., March-May 6¼d. Zanzibar cloves—Spot 1/-, March May 11½d., May-July 11¼d. FLAKE TAPIOCA—Fair Singapore spot 3¼d., and fine Java 4¼d. per lb. Fair Penang seed pearl—Spot 32/6. Sago flour—April-June 13/6. DESICCATED COCONUT—Fine cut spot 46/9, medium 47/3, halves April-May 45/-, May-June 44/- per cwt. SUGAR—Cuban receipts for past week totalled 157,696 tons, against 194,759 tons; exports 108,318 tons, against 115,564 tons; stock 727,174 tons, against 1,039,342 tons. Centrals working 157, against 178. Weather—Heavy rain in some parts. Market remained firm for spot parcels, with a fair demand for British goods at late rates. Foreign firmer; white Java May-June sold 32/3, June-July 30/1½, July Aug. sellers 29/- c.i.f. London. Raw refining kinds held for full rates, while sparingly offered. Terminal market firmer; white May sold 35/-, Aug. 35/- to 35/4½, Oct. 29/4½, Nov. 26/9, and Dec. 26/7½ per cwt. RUBBER—Market ruled easier, with moderate sales. Plantation standard crepe and sheet spot and April sold at 1/4¼ to 1/4⅜, May 1/4¼, June 1/4¼, July-Sept. 1/5¼ to 1/4¼, and Oct.-Dec. 1/5¾ per lb. Wild sorts quiet, unaltered. OILS—Linseed dull and easier; spot 52/-, May-Aug. 47/-, Sept.-Dec. 43/3. Rape—Crude spot 44/-. Cotton—Crude Egyptian spot 42/6, common edible 47/-. China wood—Hankow spot 128/-, Hong Kong 115/-. Coconut—Ceylon, May June 47/6. Turpentine quiet; American spot 111/- and July-Dec. 89/6 per cwt. Petroleum and rosin unaltered. OILSEEDS—Linseed quiet and lower; Calcutta April-May sellers £21 5/-, May June £21 2/6, and Plate April-May £20 2/6. Rapeseed quiet; Toria April-May £18 12/6, real bold Ferozepore ditto £17 7/6, and Jamba £16. Cottonseed fairly steady; Egyptian black May £12 12/6, white £11 15/-, and Bombay April-May £9 17/6 per ton. Others unaltered.

LIVERPOOL AGRICULTURAL PRODUCE, Tuesday.—A fair supply of farm produce was on offer at to-day's market. Potatoes—Great Scots 1/6 to 1/9, Kerr's Pink 1/8 to 2/-, Irish red soil 2/9 to 3/-; carrots, 3/6; Swedes, 2/6 per cwt.; cauliflower, 2/- to 3/6; cabbages, 8d to 1/-; parsley, 1/-; lettuce, 1/6 to 2/-; cucumber, 7/- to 9/- per dozen.

CLYDE CRUSHED SUGAR, Tuesday.—The market is again active, and a good business doing at rather dearer prices.

MISCELLANEOUS.

DUBLIN HAY AND STRAW, Smithfield, Tuesday.—We had another unusually heavy hay supply on market to-day, under pressure of which values suffered a further more or less pronounced depreciation, especially for old meadow descriptions, as some dairymen have already turned out cattle on grass, and others contemplate immediately doing so. Consequently, few were in pressing want of fodder for prolonged shed keep. The market followed a very slow and tedious business routine, and closed 1/- to 1/6 per cwt under opening currencies. Choice Co. Dublin strong hay 7/3 to 7/5 per cwt., medium 6/6 to 7/-, 1st and 2nd crop long loads 6/- to 7/-, prime old meadow hay 5/- to 6/-, fair 4/- to 4/9, inferior 3/- to 3/9, rubbishy sorts even less. Straw in increased supply. In the run, wheaten and oaten averaged 4/- to 4/6, and for special wheaten 4/9, with extra nice loads of oaten 4/9 and 5/- per cwt.

LIVERPOOL COTTON (Closing), Tuesday.—American good demand. Brazilian quotations reduced 4 points. East Indian quotations reduced 10 points. Egyptian good demand. April 14.84d., May 14.82d., June 14.59d., July 14.58d., August 14.31d., September 13.93d. Sales 8,000, imports 1,387 bales. Market steady.

MANCHESTER TRADE, Tuesday.—Various overseas markets take more interest in piece goods, but irregularities in raw material encourage cautious policy, and turnover is patchy. India takes small to moderate lines in light goods and fancies, but neglects grey staples. China advices of more favourable character. Near East and South America inquire rather more freely. Yarns quoted as yesterday, but slow.

LONDON METALS MARKET.

ANOTHER FALL IN TIN.

TIN—Market easier and in good demand, cash and forward on balance being 45/- per ton down compared with the close of Monday. Standard cash quoted at £211 15/- to £212, three months £212 to £212 5/-, settlement price £212. Sales, 850 tons; standard cash sold at £212 10/- to £212, late May £212 10/- to £212, late June £212 5/-, and three months £213 to £212 5/-. COPPER rather steadier, but with smaller sales. Cash quoted at £73 5/- to £73 10/-, three months £74 2/6 to £74 5/-, settlement price £73 7/6. Sales, 950 tons; standard late April sold at £73 7/6, late May £73 18/-, early June £73 17/6, three months £74 5/- to £74 3/9 to £74 5/-; electros £81 to £81 10/-, best selected £76 10/- to £78, strong sheets £106. LEAD easier; good soft foreign pig, April sold at £27, June £27 2/6, July £27 5/- to £27 2/6. Turnover, 850 tons. SPELTER easier. Sales, 250 tons; April sold at £34 12/6, May £34 15/-, July £34 15/- to £34 12/6, August £34 12/6 per ton. TINPLATES unaltered.

LONDON FREIGHTS—Tuesday.

Markets remain steady, with a fair inquiry for homeward tonnage. The River Plate section maintains a firm tone, and 28/9 paid for handy size steamers up river or Blanca, May loading, heavy grain basis, to U.K.-Continent. Nitrate ports quote 5¼ dollars for June loading to the United States. North American markets steady, with a fair demand for heavy grain. Northern range to West Italy, May quoted 21 cents, and Denmark 23 cents, with similar cargoes from Montreal to West Italy at 4/9 per quarter, and Greece 26 cents per 100lbs. Coal moves off quietly, and range to Rio or Buenos Ayres quoted 4½ dollars, Italy 4½ dollars, with French Atlantic at 3½ dollars; but coke in good demand to Antwerp-Dunkirk at 5 dollars 35 cents spot, and 5 dollars 15 cents May. Eastern markets remain steady, with a fair inquiry from India and the cut-ports. Outward coal chartering is restricted, and rates easy for early loading, but forward positions steadier.

THE MONEY MARKET.

EASY LOAN CONDITIONS.

EXCHANGES HEAVY.

Lombard street expressed the view that the Budget proposals were as satisfactory as might be expected in the circumstances. So far as loanable funds were concerned, conditions were inclined to be easier, but not appreciably so. Only on rare occasions was 2 per cent. paid for night money, the average being about 1¾, with surplus balances offering at 1½ now and again.

Bank Rate (Discount) changed July 13, 1922, 3%.

60 days (fine)	2	⅞	Trade	3	3¼%
3 months	2⅛	2¼%		3	3½%
4 months	2⅛	2¼%		3¼	3½%
6 months	2½	2⅝%			
Loans to brokers day-to-day				1½	1⅞%
for a week				1¾	1⅞%
Deposit allowance Banks at call				1	%
Discount houses, at call				1	%
at notice				1¼	%

If anything, the tendency in discounts was not quite so firm, owing to the belief that money would become more comfortable in time. Although 2⅛ per cent. was quoted for three months' fine bank bills, the effective rate was more like 2 1/16, while new Treasuries were weak at 1 15/16. The banks wanted June bills at 1⅞, but sellers were reluctant; but a few May dates were done at that rate.

Gold was 2d. per ounce higher at 88s. 9d. Bar silver rose 1/16d. per ounce for both spot and forward delivery to 32 1/16d. and 32 1/16d., respectively.

The tone of the foreign exchange market was inclined to be heavy, with no particular feature of outstanding interest, and business was on a small scale. The following are closing quotations:—

—	April 17.		April 16.		Normal Rate.
Alexandria	97⅛		97⅛		97½d
Amsterdam	11.88	11.86½	11.88¼	11.88¾	12.10
B. Ayres	42⅝	43	42⅝	42⅞	47.58
Barcelona	30.24	30.26	30.35	30.38	25.22
Berlin	101,000	103,000	98,000	99,000	20.40
Bombay	1/4⅛	1/4⅛	1/4⅛	1/4⅛	1/4½
Brussels	81.50	81.60	80.95	81.00	25/22½
Calcutta	1/4⅛	1/4⅛	1/4⅛	1/4⅛	1/4
Christiania	26.00	26.05	25.95	26.00	18.15
Copenhagen	24.65	24.70	24.67	24.72	18.15
Czecho-Slov	156	157	155¾	156¼	—
Finland	168	169	167	168	25.22½
Greece	395	400	390	400	25.22½
Hong Kong	2/3½	2/4½	2/4	2/5	?
Hungary	19,000	22,000	19,000	22,000	—
Italy	94½	95	93½	93¾	25.22½
Lisbon	2⅛	2⅛	2½	2⅝	53⅛d.
Madrid	30.23	30.25	30.34	30.36	25.22½
Mexico	25d		25d		24⅛d.
Montreal	4.75⅛	4.76	4.75⅛	4.76⅛	4.86
Montevideo	43⅛	43¾	43¼	43⅛	51d.
New York	4.65	4.65⅛	4.65⅛	4.65⅛	4.86
Paris	70.70	70.80	69.95	70.00	25.22
Poland	190,000	210,000	190,000	210,000	—
Rio de Jan.	5⅛	6⅛	5½	5⅛	16d.
Roumania	950	1,000	962	972	—
Shanghai	3/1⅛	3/2⅛	3/2	3/3	?
Singapore	2/4⅛		2/4⅛		2/4⅛
Stockholm	17.47	17.52	17.48	17.53	18.15
Switzerland	25.73	25.75	25.58	25.63	25.22
Valparaiso	38.00		37.80		13.33
Vienna	320,000	330,000	320,000	330,000	—
Yokohama	2/1⅛	2/1⅛	2/1⅛	2/1⅛	24.5

To-day's *Times* quotation for the German mark is 106,500.

FINANCIAL PARAGRAPHS.

The London office of the National City Company has received notification from its head office that the present outstanding $52,000,000 Canadian Pacific Railway 6 per cent. Registered Note Certificates, due March 2nd, 1924, will be redeemed next July.

No feature of the Budget has given more general satisfaction in financial circles than the Chancellor's debt redemption proposals. Not only are the sinking funds temporarily suspended a year ago restored by the provision this year for £40,000,000 of debt reduction, but this figure is to be increased to £50,000,000 within two years' time. The Chancellor's tax reduction proposals have come as no surprise to the City, and while some were hoping for more it is generally felt that by reducing the onerous burden of taxation on industry a much needed fillip will be given to trade throughout the country. From the Stock Exchange point of view the income tax reduction is expected to help business, as it will increase the net yield on every class of investment, while the lowering of the corporation profits tax by one-half is a relief to every British limited company, which, as time goes on, should be reflected in larger dividend distributions.

Presiding at the annual meeting of the Rubber Growers' Association yesterday, Sir Frank A. Swettenham, G.C.M.G., outlined the history of the association's successful effort to secure legislative restriction of rubber output, which, taking effect from 1st November, 1922, averted almost certain disaster. It had caused the price of rubber to rise from under 7d. per lb. in September, 1922, to 1/4¼ to-day, a price which was still less than half what it was before the war, and was just about enough to make rubber planting a profitable industry. This was due to great economies, including the general adoption of less drastic systems of bark removal and the resting of fields prematurely exhausted by over-tapping.

THE
ANGLO-SOUTH AMERICAN BANK, LIMITED.,

CAPITAL AND RESERVES EXCEED £13,000,000

OFFICES IN
ARGENTINA, CHILE, URUGUAY, PERU, MEXICO, FRANCE, SPAIN, U.S.A.

HEAD OFFICE:
62 Old Broad St., London, E.C2.

AFFILIATED INSTITUTIONS:
THE BRITISH BANK OF SOUTH AMERICA, LTD., AND THE COMMERCIAL BANK OF SPANISH AMERICA, LTD.

IRISH AGENCY: NORTHERN BANKING COMPANY, LIMITED, BELFAST.

JAMES H. NORTH & CO.'S SALES.

TUESDAY, 24TH APRIL.

WILTON HOUSE, WILTON PLACE.

HANDSOME DETACHED RESIDENCE, OVERLOOKING WILTON SQUARE AND THE GROUNDS OF THE FITZWILLIAM LAWN TENNIS CLUB.

About three minutes' walk from Baggot street Bridge and the Donnybrook tram. Built about 35 years ago in the best possible manner. A choice Residence, within the City bounds, having large garden, tennis ground, stabling and garage. Contains: 3 sittingrooms, 5 bedrooms, breakfast parlour, bathroom, 3 large pantries, kitchen, etc., and having a spacious greenhouse attached. Possession to purchaser. Held from the Earl of Pembroke for 150 years from 1881 at £15 per annum, subject to adjustment. A bright, cheerful house, easily kept.

GEORGE M. MEARES, Solicitor, 16 Molesworth street.

ADMINISTRATRIX SALE.

£64 18s. 11d. PER ANNUM WELL-SECURED FEE-FARM RENTS.

Payable by five tenants out of Nos. 13, 14, and 15 Fownes street, and Premises in Cope street and Cecilia street. The total amount of rents received is £77 15/9½, subject to a superior rent of £12 16/10½, leaving for sale £64 18/11 per annum. A first-class investment, in well-situated City business premises.

GEORGE M. MEARES, Solicitor, 16 Molesworth street, Dublin.
FRED. A. BRABANT, Solicitor, 12 Gray's Inn square, London.

CHARLEVILLE, 22 ASHFIELD PARK, TERENURE.—CLEAR POSSESSION. SEMI-DETACHED, DOUBLE-FRONTED, NON-BASEMENT HOUSE, with garden, yard, good motor house and rear entrance. The house contains 2 reception rooms, 4 bedrooms; bathroom, hot and cold; maid's room, tiled kitchen, tiled hall, pantries, &c.; gas laid on; choice situation. Lease 400 years from 1900, subject to £4 4s. 0d. per annum. Seen on written order.

Messrs. HAYES and SONS, Solicitors, 42 Nassau street.

DUNARA, DARTRY ROAD, UPPER RATHMINES.—ATTRACTIVE, SEMI-DETACHED, NON-BASEMENT HOUSE. Red-brick front, with granite facings, bay window to roof; large garden front and rear, with side entrance. Accommodation: Spacious drawingroom, study, and diningroom, good entrance hall, 5 large bedrooms, servants' rooms; bathroom, separate w.c.; tiled kitchen, scullery and pantry; electric light and gas; telephone. House does not require any outlay. Held for 999 years from 1898, at the yearly rent of £7 10s. 0d. CLEAR POSSESSION.

Messrs. WILLIAM M. MOORE and SONS, Solicitors, 8 Anglesea street.

4 PALMERSTON ROAD, RATHMINES.—POSSESSION TO PURCHASER. MODERN, WELL-BUILT HOUSE, containing 2 good reception rooms, breakfast room, 5 bedrooms; bathroom, h. and c.; maid's room, kitchen, pantries, &c.; has garden front and rear; electric light; large workshop or garage at rear. Held for long term, subject to £8 per annum.

Messrs. MAXWELL, WELDON, and CO., Solicitors, North Great George's street.

SALE TO-MORROW (THURSDAY). ON VIEW TO-DAY.

GLENVAR. HOWTH ROAD.

ANTIQUE CHINA, WATERFORD GLASS, FURNITURE, &c.

SALE 12 O'CLOCK.

FRIDAY NEXT, 20TH APRIL.

ELM VILLE, SERPENTINE AVENUE.

FURNITURE AND EFFECTS.

JAMES H. NORTH and CO., HAVING SOLD THE HOUSE, are instructed to SELL THE FURNITURE, etc., including: Antique Falling-leaf Table, Gilt Glass, Mahogany Cabinet, Easy Chair, Brass Fender and Fire Sets, Oilcloth and Carpet and Stair Carpet, Mahogany Glass-door and other Wardrobes, Washstands, Toilet Tables, Toilet Glasses, Chest Drawers, Black and Brass Bedsteads, with Spring and Hair Mattresses; Feather Beds, Hipkins Fire-proof Safe, Kitchen Dresser, Tables, Chairs, Meat Safes, and Culinary Utensils, Mangle, etc.

OUTDOOR EFFECTS include: Garden Seats, large number of Garden Tools, Horse Clippers, Wheel-barrow, Forcing Frame, Scrap Metal, Sashes, Ladders, Sweep's Machine, Wire Netting, etc.

VIEW 10 to 11 MORNING OF SALE.

DELIVERY AFTER SALE. SALE 11 SHARP.

JAMES H. NORTH & CO.,
AUCTIONEERS, 110 GRAFTON STREET.

ANDREW J. KEOGH'S SALES
AT 10 LOWER ORMOND QUAY.

ON FRIDAY, 27TH APRIL, 1923,

VERY OLD-ESTABLISHED FULLY-LICENSED PREMISES,

28 WINETAVERN STREET,

TOGETHER WITH THE ADJOINING HOUSE, 27 WINETAVERN ST.

BY PUBLIC AUCTION, ON ABOVE DATE, if not previously disposed of by Private Treaty (per instructions of Mrs. DOWLING, who is retiring).

The Property is held under Lease for 1,000 years from 1862, at the yearly rent of £66. No. 27 is let, and produces £112 4s. 8d. per annum—a substantial contribution towards the entire head rent and taxes.

No. 28 Winetavern street, with Seven-Day (Ordinary) Licence attached, consists of a spacious Shop, with sanitary accommodation and good cellarage. There is hall-door entrance to Residence, which comprises large drawingroom and diningroom, five bedrooms, maid's apartment, kitchen, bathroom, with lavatory basin, w.c., etc. These Premises are situate close to the Southern quays, and the business has been conducted therein by the Vendor's family for nearly 50 years.

Conditions of Sale from

M. CARTAN O'MEARA, Solicitor, 27 South Frederick street.

NEATLY-APPOINTED SPIRIT GROCERY PREMISES,

21 SAINT ANNE'S ROAD, DRUMCONDRA.

Held under Lease for 999 years at the annual rent of £4 15s. 0d. A compact Concern, containing Shop, parlour, and three apartments; bottling store, yard (with large shed and gate entrance), sanitary accommodation, etc. There is hall-door entrance to dwelling portion. The Premises are in good order, and are situate in a populous residential neighbourhood, where a profitable trading is conducted.

Conditions of Sale from

Messrs. J. L. BURKE and CO., 65 Upper O'Connell street.

ANDREW J. KEOGH, AUCTIONEER, 10 LR. ORMOND QUAY.

BATTERSBY & CO.'S SALES.

FURNITURE AUCTION TO-DAY (WEDNESDAY)
(IN CONTINUATION), COMMENCING 12 O'CLOCK.

BROCKLY, THE HILL, MONKSTOWN.

TO-DAY'S SALE COMPRISES UNSOLD
BEDROOM, DRAWINGROOM, DININGROOM, STUDY, AND HALL.

TUESDAY NEXT, APRIL 24, FURNITURE & EFFECTS,

4 TEMPE TERRACE, DALKEY.

WE are instructed to SELL BY AUCTION, ON THE PREMISES, on the above date, THE ENTIRE FURNITURE and EFFECTS, comprising as follows: Antique Sheraton Open Sideboard, Inlaid Mahogany Small China Cabinet, do. Music Cabinet, Chesterfield Sofa; Walnut Chairs, in Silk Tapestry; Occasional Chairs and Tables, Gilt-frame Mantel Mirror, Antique Mahogany Folding-top Table, Mahogany Cheffonier, Dining Table; Diningroom Suite, in Old Gold Stamped Plush; Painted Glass-door Bookcase; Brass and Iron Bedsteads and Bedding, Satin Walnut Bedroom Suites, Toilet Ware, &c.; Tapestry Curtains, Axminster Carpets; Pictures, Ornamental China, Table Glass and China; Kitchen Furniture and Utensils, Spring Mangle, &c. On View day previous, 10 to 4 o'clock.

BATTERSBY & CO., AUCTIONEERS.

LAWLOR, BRISCOE, & CO., LTD., (AUCTIONEERS).

FURNITURE AUCTION TO-MORROW (THURSDAY), AT 1.30 P.M., IN OUR SALEROOMS, 34 & 35 LOWER ORMOND QUAY.

HIGH-CLASS HOUSEHOLD FURNITURE, PIANOS, CARPETS, ETC.,

Comprising: 7-piece Inlaid Mahogany Suite, in silk tapestry; 9-piece Carved Walnut ditto, in best velvet; 3-piece Carved Mahogany Chesterfield Suite, in tapestry; Divan Chairs, Chesterfield Settees, in velvet and tapestry; Walnut and Mahogany Mirror-back Sideboards, Inlaid Mahogany China Cabinets, Mahogany and Oak Telescope Dining Tables, in various sizes; Oak Dinner Wagon, Loo and Fancy Tables, Inlaid Card Table, several Sets of Mahogany Diningroom Chairs, Walnut Overmantels, Oak and Mahogany ditto, End-of-room Mirrors, Oak Gate-leg Table; Iron-frame Cottage Pianos, by best makers; Axminster and Brussels Carpets, Office Clocks, Inlaid Mahogany Davenport, Pier Cabinets, Oak Hall Stands, Mahogany Bookcases, Oak ditto, Roll-top Desks, Sheraton Flower Stand, Bentwood Chairs, Pictures, Ornaments. The BEDROOM FURNITURE includes: 6 ft. Burr Walnut Bedroom Suite, Mahogany and Walnut ditto, Chests of Drawers, All-Brass Bedsteads, B. and B. ditto, and Bedding; Patent Mangle, 10-Gallon Churn (by Standard Churn Co., Ohio), Kitchen Dressers, two Incubators, Garden Implements, Wire Netting, Kitchen Tables, quantity of Books, Child's Cot, Fenders, Rocking Horse, etc., etc.

ON VIEW TO-DAY FROM 10 TO 5 O'CLOCK. 'PHONE 155.

LAWLOR, BRISCOE, & CO., LTD., AUCTIONEERS AND VALUERS.

AUCTION SALE THIS DAY, AT 12 O'CLOCK,

CARYSFORT LODGE, BLACKROCK.

EXCELLENT HOUSEHOLD FURNITURE,
CHOICE GREENHOUSE AND DECORATIVE PLANTS,
INTERESTING BOOKS; SPRING CART, CART HARNESS, METAL GARDEN ROLLER, GARDEN FRAMES, HAY, MANURE, and OTHER MISCELLANEOUS EFFECTS.
ALL OF WHICH WILL BE ON VIEW UP TO HOUR OF SALE.

HAZLEY AND COMPANY,
AUCTIONEERS, MAIN STREET, BLACKROCK.
TELEPHONE—BLACKROCK 32. ESTABLISHED 70 YEARS.

ON VIEW TO-DAY.—SALE TO-MORROW (THURSDAY).

HOUSEHOLD FURNITURE, TWO PIANOS, PIANO PLAYER, AMERICAN ORGAN.

SALE BY AUCTION, at the Furniture Auction Rooms, 18 UPPER GEORGE'S ST., DUN LAOGHAIRE. Piano, by Erard, in rosewood case; another by Pohlmann, in walnut case; Triumph Piano Player (Kastner and Co.), American Organ (10-stop), by Needham, New York; Steel Safe, Brass-bound Plate Bucket, Chesterfield Couches, Sofas, Arm and Easy Chairs, Inlaid Ormolu-mounted Cabinet; Writing, Falling-leaf, and Card Tables; Rosewood Sofa Table; Pair Girandoles, in carved and gilded frames; Overmantels, Inlaid Cheffonier, Paintings, Engravings, Curtains; Axminster Carpet, 28ft. x 15ft., and various other sizes; Mahogany Screw Dining Table, Mahogany Diningroom Suite, Oak ditto, Mahogany Glazed Bookcases and Bookshelves, Books, Oak Revolving Bookstand, Mahogany Sideboard, Dinner Waggon, Bedsteads, Mattresses, Feather Beds, Mahogany Wardrobes, Dressing Tables, Washstands, Chests of Drawers, Oak Mirror-back Hall Stands and Chairs, Linoleum, Kitchen Furniture, Mangle, Glass, China, Lawn Mower, Perambulators, Vacuum Cleaner, Microscope, etc., etc.

SALE 12 O'CLOCK.

TALBOT COALL & SON, AUCTIONEERS, DUN LAOGHAIRE.

MESSRS. HOLDEN'S SALES

THIS DAY (WEDNESDAY), at 1 o'clock.
SEMI-DETACHED DWELLING—POSSESSION.
34 GLENGARIFF PARADE

16 ST. DAVID'S TERRACE,
(NORTH CIRCULAR ROAD).
POSSESSION.

THOROUGHLY-SECURED PROFIT RENT,
£33 10s. 10d.

W. J. HOLDEN & SON,
Auctioneers,
SAINT ANDREW STREET, DUBLIN.

GRAZING LANDS TO LET BY PRIVATE TREATY.

6 Acres Prime Fattening Land,
Adjoining Clonsilla Railway Station.

600 STORE CATTLE FOR SALE
AT 50 PRUSSIA STREET, DUBLIN,
On TO-MORROW (THURSDAY),
Commencing at 12 o'clock.

Consignments include entries from the following:—Admiral Craig Waller, Captain Gaisford St. Lawrence, L. T. McManaway, James Cowan, Paul Hunt, H. and J. Richardson, Michael Costello, William Bobbett, R. W. Ireland, J. Smith, William Fahey, Andrew Nolan, John Warren, etc.

GAVIN LOW, LTD.,
50 PRUSSIA STREET, DUBLIN.

FOR SENDING ABROAD TO FRIENDS, the best Irish Paper is the "WEEKLY IRISH TIMES." Price Twopence.

COUNTY OF MEATH.
IMPORTANT AND ATTRACTIVE SALE OF
LICENSED PREMISES,
AT CAVAN STREET, OLDCASTLE.

MESSRS. FOX, PRESTON and CO. are instructed by the Reps. of the late Mr. Thomas Clancy, to

SELL BY PUBLIC AUCTION,
IN THE COURTHOUSE, OLDCASTLE,
On MONDAY, 23rd APRIL, 1923,
At One o'clock p.m.,

All the Estate, Right, Title, and Interest in that valuable Fully-licensed Premises and Dwellinghouse situate in Cavan street, Town and Parish of Oldcastle, County of Meath, held under Lease from Captain W. L. Naper, dated 8th August, 1892, for term of 45 years, at the yearly rent of £15 10/6. Poor Law Valuation, £12.

PARTICULARS.

The Premises are most advantageously situated for business, the principal frontage, with hall door and business entrance being in Cavan street. The building extends the full length back to Cloghan (Fair) street. Cavan street and Cloghan street are connected by a side street, from which there is also an entrance. The Grocery and Bar Departments run the entire length of the premises, are well fitted, roomy, and in excellent repair. Off the Shop are Front Parlour, Taproom, 2 spacious Stores, one lofted, and having separate entrance from Cloghan street.

The Dwellinghouse contains large front sitting room, 4 good bedrooms, and kitchen. There is a compact garden with the premises. The premises, in which an extensive Bar and Grocery Business has been carried on, are in excellent repair, and will be Sold as a Going Concern.

For further particulars and Conditions of Sale apply to
W. O. ARMSTRONG, Esq., Solicitor, Kells;
or to

FOX, PRESTON & CO.,
Auctioneers, OLDCASTLE.

AT GAINSBORO' HOUSE, ON WEDNESDAY NEXT, 25TH INST.

WM. MONTGOMERY and SON WILL SELL BY PUBLIC AUCTION, ON THE PREMISES, as above, AT 12 O'CLOCK, EXCELLENT MODERN FURNITURE, ORIENTAL CHINA, BRONZES, and ORNAMENTS, comprising: IMPORTANT PAIR SEVRES VASES, 36" high, WITH ORMOLU MOUNTS; DRESDEN BLUE AND GILT JARDINIERE, 1st PRIZE PARIS AND DRESDEN EXHIBITIONS; PAIR OF FINELY MODELLED FRENCH BRONZE FEMALE FIGURES, 32" HIGH, SIGNED "SAWAGEAN"; Oriental China and Dishes, Dresden Vases and Figures, Wedgwood Vases, Benares Trays and Stands, Drawing and Diningroom Furniture, Dublin-made Bedroom Suites in Mahogany and Walnut, Chesterfield Settee and Easy Chairs, Oak Writing Tables, Mahogany Secretaire and Bookcase, Brass Bedsteads and Bedding, House and Table Linen, Chests Drawers, Gilt-framed Mirrors and Overmantels, Occasional Chairs and Tables, Gilt Bohemian Glass Table Service; Plated Ware, including Pair 10-Light Table Candelabrum, 30" high (Waterhouse and Co.); Table Glass and China, Kitchen and Culinary Utensils, Outdoor Effects. On View Tuesday next. Purchasers to pay 5 per cent. Fees.

WM. MONTGOMERY & SON,
AUCTIONEERS AND VALUERS, GAINSBORO' HOUSE, 24 SUFFOLK STREET, DUBLIN.

"ST. HELENA," 57 EGLINTON ROAD, DUBLIN.

WILLIAM MONTGOMERY and SON are instructed to SELL BY PUBLIC AUCTION,

ON THURSDAY AND FRIDAY, 3RD AND 4TH MAY, 1923,
AT 12 O'CLOCK EACH DAY,

THE ENTIRE CONTENTS OF THE RESIDENCE, comprising:—STECK "BOUDOIR" GRAND PIANOLA PIANO AND RECORDS, PRACTICALLY NEW AND IN PERFECT ORDER; ÆOLIAN VOCALION CABINET GRAMOPHONE AND 3 ALBUMS OF H.M.V. RECORDS; PAIR LOUIS PERIOD GILT ELBOW CHAIRS, QUEEN ANNE WALL MIRROR; NELSON "WIG" CABINET, ADAPTED AS WRITING TABLE; CHIPPENDALE 2-DOOR CORNER CABINET, CARVED MAHOGANY ENCLOSED CURIO CABINET, FRENCH ORMOLU CASE CLOCK, Finely Upholstered Chesterfield Settees and Easy Chairs en suite; Set of Eight 2-Elbow Chippendale-style Chairs, very fine Oval-End Mahogany Dining Table, four spare leaves; Pair important Easy Chairs, covered in fine Morocco leather, almost new; Chippendale Bookcase and Secretaire, Carved Georgian Sideboard, Enclosed Writing Desk and Drawers; GILT CONVEX MIRROR, ADAPTED FOR ELECTRICITY; Antique Large Deep-toned Chinese Gong, on Carved Mahogany Stand; Old Sheffield Plate, Cut Glass and Oriental Dishes, finely Carved Hall Table and Mirror.

The Auctioneers beg to draw particular attention to the following items of Special Local Interest in the Sale:—

SET OF 4 COLOURED PRINTS, VIEWS OF DUBLIN, by T. S. ROBERTS, FULL MARGINS, ENGRAVED BY HAVELL; SET OF 12 ORIGINAL PRINTS, BY HINCKS, OF THE LINEN MANUFACTURE; COLOURED PRINT OF THE G.P.O., DUBLIN, BY JONES; TWO SETS OF 11 AND 12 AND THREE SEPARATE COLOURED PRINTS OF DUBLIN, BY BROCAS; FULL SET OF 25 COLOURED VIEWS OF DUBLIN, BY MALTON, BELIEVED FIRST IMPRESSIONS, TOGETHER WITH DESCRIPTIVE BOOK, ALL SUITABLY FRAMED AND IN EXCELLENT CONDITION.

Inlaid Mahogany and Oak Bedroom Suites, Chippendale Wardrobe and Drawers; Wilton (Persian pattern) and Axminster Floor and Stair Carpets; Table Glass and China; Outdoor Effects.

On View Two Days preceding. Admission to View and Sale by Card only, price one shilling each, which will be refunded to purchasers.

WM. MONTGOMERY & SON, AUCTIONEERS & VALUERS,
GAINSBORO' HOUSE, 24 SUFFOLK STREET, DUBLIN.

DOCKRELL LIMITED.

MOTOR AUCTION, TO-MORROW (THURSDAY), APRIL 19,
AT TWELVE O'CLOCK,
AT 27 GREAT BRUNSWICK ST. AND MARK'S LANE.
17 LORRIES, 11 MOTOR CARS, 3 TRAILERS, MOTOR VAN,
9 MADSTRONG LIGHTING SETS.
IN RE THOMPSON'S MOTOR CAR CO. (IN LIQUIDATION),
We are instructed by the LIQUIDATOR, D. TELFORD, ESQ., F.C.A., TO
SELL BY PUBLIC AUCTION,

ONE 4-TON AND ONE 6-TON KARRIER LORRY,	DE DION 4-SEATER,
ONE 6-TON COMMER LORRY,	MINERVA LANDAULETTE,
TWO 4-TON CALEDON LORRIES,	TWO MARLBOROUGHS,
ONE 4-TON HALLFORD LORRY,	ONE HUMBER, Etc.;
TWO 4-TON GARNER LORRIES, AND OTHER LORRIES;	TWO NEW EAGLE AND 1 DYSON TIPPING TRAILERS,
TWO CALTHORPE 4-SEATER CARS, ALUMINIUM BODIES;	ONE 6-TON TRAILER, ONE NEW TIMBER JANKER.

NINE MADSTRONG ELECTRIC LIGHTING SETS, AND SPARE PARTS. These Lighting Sets, consisting of Motor, Dynamo, and Battery, are intended for lighting country houses, etc., where a public supply is not available. They have proved most satisfactory.

AT THE SAME TIME AND PLACES WE WILL SELL,
IN RE THE MOTOR HIRAGE AND SALES CO. (IN LIQUIDATION),
BY INSTRUCTIONS OF THE LIQUIDATOR, STANLEY STOKES, ESQ., A.C.A.;

TWO COMMER LORRIES,	ONE ALLDAYS LORRY,
TWO REPUBLIC LORRIES,	ONE HUPMOBILE 5-SEATER MOTOR CAB,
ONE DORT DELIVERY VAN,	ONE DORT LANDAULETTE.

A vast quantity of SPARE PARTS, TOOLS, etc., will be SOLD ON A LATER DATE. THE GOODS FOR SALE CAN BE SEEN on application to the AUCTIONEERS. Trial Runs can be made by arrangement.

DOCKRELL LIMITED,
AUCTIONEERS AND VALUERS,
SOUTH GREAT GEORGE'S STREET, DUBLIN.

JAMES J. SCANNELL'S AUCTIONS.

TO-DAY (WEDNESDAY), APRIL 18,
AT 4 BACHELOR'S WALK,
SALE OF EXTENSIVE COLLECTION OF SUPERIOR
HOUSEHOLD FURNITURE, PIANOS, LINEN, ETC., ETC.,
REMOVED FROM MOATE, AND MESSRS. BEVERLEY SMYTH'S STORAGE.

Comprising: Drawingroom, Diningroom, and Bedroom Suites, principally supplied by Messrs. Pim Bros.; Drawingroom Cabinets, Chesterfield Settees and Easy Chairs, in hide and all-wool tapestries; Axminster and Wilton Carpets, large quantity of best Table Linens, Portable Motor House, Pennsylvania Lawn Mower and Garden Tools, Tennis Nets, etc.; Oak, Mahogany, and Jacobean Sideboards; Odd Couches and Easy Chairs, Oval and Round Mahogany and Walnut Centre Tables, Oak and Mahogany Tables; Japanese Folding Screen, 4 Folding Screens; 3 Glass Show Cases, Mahogany and Satin Walnut Wardrobes, Dressing Tables and Washstand, 4' 6" Mahogany Bookcase, several Sets of Mahogany Diningroom Chairs, Oak and Walnut Hall Stands, Kitchen Furniture and Utensils, etc., etc.

SALE AT ONE O'CLOCK. TEL. 2725.

FRIDAY NEXT, APRIL 20, AT 4 BACHELOR'S WALK,

BOOK SALE,

COMPRISING
LIBRARY OF LATE REV. FR. M'SWINEY, P.P., MEATH STREET.
SALE AT ONE O'CLOCK. ON VIEW TO-MORROW (THURSDAY).

SALE TO-DAY AT 12 O'CLOCK.
84 HOLLYBROOK ROAD,
CLONTARF.

TO-DAY (WEDNESDAY), 18th APRIL, 1923.

AUCTION SALE OF COSTLY MODERN FURNITURE, PLAYER PIANO, CARPETS, ETC., OF FINE QUALITY AND IN NEW CONDITION, comprising briefly:—Stroud Player Piano, in mahogany case; Piano Seat, Sheraton Inlaid and Painted China Cabinet, Mahogany Drawingroom Suite, in tapestry; Chesterfield Couch, Sheraton Mahogany Card, Drawingroom, and Occasional Tables, Brass Fenders, Screens, and Brasses, Antique Mahogany Slope-front Bureau, Mahogany Diningroom Suite, Queen Anne style, comprising:—6ft. Mirror-back Sideboard, Overmantel, Telescope Dinner Table, Couch, 6 Dining Chairs, and pair Divan Easy Chairs; Axminster and Wilton Room and Stair Carpets and Rugs, fine Inlaid Sheraton Mahogany, Oak, and Satin Walnut Bedroom Suites, with Double and Single Bedsteads to match, Spring and Hair Mattresses and Bedding; Linoleums, Toilet Ware, Oak Linen Press, Mahogany Hall Stand and Chairs, Pictures, Books, Kitchen Mangle, Dresser, Furniture, and Utensils; Meat Safe, Tubs and Baths, Step Ladder, Lawn Mower, and Garden Tools, Lady's Cycle, etc. On View This Morning, 10 till 12. Sale To-day (Wednesday), 18th APRIL, at 12 o'clock. Purchasers to pay 5 per cent. Auction Fees.

JAMES ADAM & SONS,
Auctioneers and Appraisers,
17 MERRION ROW and 19 STEPHEN'S GREEN.

STORE CATTLE AUCTION
TO-MORROW (THURSDAY), 11 O'CLOCK.
GANLY, SONS & CO
USHER'S QUAY, DUBLIN.

FURNITURE SALE,
12 UPPER LEESON STREET,

WEDNESDAY, 2nd MAY, at 12 o'clock sharp.

CORRIGAN and CO. have received instructions to SELL BY AUCTION, on above date, the ENTIRE FURNITURE AND HOUSEHOLD EFFECTS, comprising contents of 3 bedrooms and 3 reception rooms, kitchen, hall, and attics, consisting briefly:—Drawingroom and Diningroom Suites, Mahogany Sideboard, Carpets, Cottage Piano (Pigott), Extending Dining Tables, Overmantels and Pier Glasses, Occasional Tables, Easy, Rocking, and Fancy Chairs, China and Music Cabinets, Bookcases, Ornaments, etc., etc.; Stair Carpets and Rods, also Contents of 3 Bedrooms, including 3-Piece Bedroom Suite, Brass and B. and I. Bedsteads, Chests of Drawers, Washstands and Ware, Wardrobes, Spring and Hair Mattresses, Feather Beds, a Miscellaneous Lot of Kitchen and Culinary Articles, Pots, Pans, etc. Some Outdoor Effects.

On View day previous to and morning of Sale. Sale to commence at 12 o'clock sharp. Admission 1/- to avoid over-crowding. Delivery day after Sale only.

CORRIGAN & CO.,
Auctioneers,
4 GRAFTON STREET, DUBLIN. 'Phone 2259.

COUNTY ANTRIM COAST.
FOR SALE,
BEAUTIFULLY SITUATED
RESIDENCE,
"MOUNT ROYAL,"
THE ESPLANADE, WHITEHEAD

By PUBLIC AUCTION at the BELFAST PROPERTY MART, 37 ROYAL AVENUE, BELFAST, on FRIDAY, 20th APRIL, at 12 o'clock.

THIS CHARMING RESIDENCE occupies one of the choicest elevated sites, commanding a pretty and most extensive view of the Belfast Lough.

The accommodation comprises large Drawing and Dining Rooms, each of which is 16½ x 13½ ft., and the Bays in addition; Morningroom, 8 good Bedrooms, Bathroom (h. and c.), Cloakroom, 2 Boxrooms, Wash-house, together with the usual Culinary Apartments; Conservatory. There is a well-enclosed Outer Yard, which contains Stabling and other Outhouses.

This Residence was most substantially built, and has been well maintained. It is in splendid decorative order, with central heating, and has a frontage to the sea front of 45 feet, and a depth of 255 feet, with a frontage to Chester avenue of 45 feet, which could be used as an additional site if desired. It is situated within 3 minutes' walk from the railway station, with excellent train service to Belfast.

The Premises are held under lease for 1,000 years, subject to the very low ground rent of £8. If desired a portion of the purchase money may remain outstanding on mortgage at 6 per cent. interest.

To anyone desirous of obtaining a Residence in one of the most popular seaside resorts on the Antrim Coast this affords an opportunity rarely to be had. Vacant Possession will be given on completion of purchase.

For particulars as to Title, Conditions of Sale, etc., apply to

CARSON, BAILIE and THOM, Solicitors,
41 Royal avenue, Belfast,

and for Cards to View:—

R. J. McCONNELL & CO.,
Auctioneers,
37 ROYAL AVENUE, BELFAST.

COUNTY MEATH.

I HAVE received instructions from the Representatives of the late Mr. Michael Healy, to LET BY AUCTION, at Ballinaskea (about three miles from Enfield Station), on FRIDAY, 20th APRIL, 1923, at 2 o'clock p.m., 135a. 1r. 4p. of Prime Fattening Land, with good keep on it, for grazing horned cattle and sheep only, in suitable divisions, up to 15th December, 1923.

Terms:—A deposit of 10/- an acre and 5 per cent. Auction Fees at time of Letting; balance by approved Bills, payable 15th September next.

Immediately after the letting of the Lands, the following Live Stock, etc., will be Sold:—

61 Ewes and their Lambs, 3 Cows (in calf), 4 Bullocks, 4 Calves, 2 Work Horses, 3 Young Horses, Grinding Mill, Farming Implements, 2 Cocks of Hay, some Fresh Threshed Oats, etc.

Terms at Sale for above.

G. H. LENNON,
Auctioneer and Live Stock Salesman,
29 PRUSSIA STREET, DUBLIN.



Ways and Means
of Building.
Clues
to the best
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Materials, with
all kindred
news, in
to-morrow's
issue of
the "Irish Times"

HOUSES AND LANDS.

DOCKRELL LIMITED,
38 & 39 STH. GT. GEORGE'S ST.

RESIDENCES WITH LAND

Blackrock, 16 Acres—A CHOICE RESIDENCE, in beautiful order; delightfully situated. Apply to Dockrell Limited.

Dalkey—AT REDUCED PRICE—Must be Sold. —Attractive 2-storeyed House for Sale, with possession; double fronted; perfect order. Apply Dockrell Limited, South Great George's street.

Sutton—A desirable Villa for Sale, pleasantly situated in this favourite resort; convenient to tram and train and sea. Price only £850. Apply Dockrell Limited, South Great George's street.

Terenure — Mayfield Road—MODERN HOUSE FOR SALE, no basement, 2 reception, 4 bedrooms, hot bath, kitchen, copper boiler, room for motor cycle. Moderate price. Apply Dockrell Limited, South Great George's street.

DOCKRELL LIMITED,
HOUSE AND ESTATE AGENTS,
38 & 39 STH. GT. GEORGE'S ST.

HOUSES AND LANDS, ENGLAND, SCOTLAND, AND WALES.

NORTH WALES.

COLWYN BAY, near woods.—Semi-detached House, 4 bed., 2 rec., bath; £1,050, with Furniture, £1,200.

COLWYN BAY and LLANDUDNO (between), with fine views, elevated but not exposed.—A well-appointed Residence, 2 rec., 5 bed., bath; lovely garden; garage; 3,000 gns.

RHOS-ON-SEA.—Newly decorated, semi-det., 3 bed, 1 rec., etc.; gas; £900.

ALL WITH VACANT POSSESSION.
Substantial Mortgages arranged privately.

LOCKWOOD & SON,
Estate Agents,
COLWYN BAY, N.W.

HOUSES AND LANDS.

BANGOR, CO. DOWN.

FOR SALE, Detached Residence, containing 3 reception, 6 bedrooms, sewing-room, boxroom, cloak-room; ample culinary apartments. Splendid garage for several cars, gas lighted and heated, also pit. The garden is nicely laid out. The house is situated in one of the finest positions in this popular seaside resort, close to golf links, five minutes from shore, and within ten minutes from station. Possession will be arranged. Held under long lease at very low rent. Price £3,500. For particulars apply

ALEXANDER DEVON, F.A.I.,
39 Rosemary street, Belfast.

SEACLIFF road, Bangor, Co. Down—Large and Commodious House, overlooking Belfast Lough, for prompt Sale and possession; 3 rec., 7 bedrooms, motor house, etc.; excellent condition throughout. Owner purchased another residence. Best offer accepted.—R. H. Finlay, Auctioneer, Bangor, Co. Down.

TO BE LET OR SOLD.
BANNVALE,
GILFORD, COUNTY DOWN
(The Residence of the late Major A. UPRICHARD).

CONTAINING 3 reception rooms, hall, 7 bedrooms, 2 bathrooms; good servants' accommodation; garage, etc. Large garden, 46 acres of grazing attached. Possession 1st May, 1923.

Further particulars and Appointments to View from

J. ALFRED McAULEY,
12 ARTHUR STREET, BELFAST.

ISLE OF MAN.
CROSBY (Near).

FOR SALE, ATTRACTIVE RESIDENCE, containing outer and inner hall, drawingroom, diningroom, smoke room, 10 bed and dressing rooms, good culinary apartments; modern drainage, good water supply. The House has a magnificent situation, 300 feet above sea, and commands lovely views. The garden, ground, and orchard comprise 4½ acres, and the total area is over 36 acres. The Property would be Sold as a whole or divided to suit purchaser. Income tax and local rates very low.

For further particulars apply to
J. ALFRED McAULEY,
12 ARTHUR STREET, BELFAST.

WANTED—KILLINEY, NEAR SEA—For June and July, small Furnished House at moderate rent. Replies to James H. North and Co., 110 Grafton street.



The House for Men

Suits made by the House for Men are the finest value for money. Tweeds, Saxonys, Worsteds and Serges in desirable colourings, built on the American principle, and guaranteed to retain shapeliness throughout wear.

Prices—£4 : 4, £4 : 15, £5 : 5, £5 : 15, £6 : 6, £6 : 15, £7 : 7.

The famous Four-piece Suit (Jacket, Vest, Trousers, and plus four Knickers), at £4 : 15, is creating a sensation in tailoring circles. The only house in Great Britain or Ireland featuring this merchandise. Ask for fashion booklet, patterns, and self-measurement form. Made-to-Measure same price as Ready-for-Service.

W. J. KELLY,
87 GRAFTON STREET.

Special Offer
OF
BATH GOWNS



WALPOLES have just received these very attractive and so very useful Bath Gowns.

They are made of the best Terry Towelling, in a striped effect, in Grey and White, and Pink and White.

The long roll collar is fastened low down, giving a dainty and smart appearance to the gown.

PRICE each **21/- & 32/6**

Also in plain colours, Rose or Blue

each **29/6 & 37/6**

LINGERIE

A dainty and most chic Underwear Set, made of good Voile, hand veined, in many lovely shades.
PINK, SKY, LEMON or HELIO.
CHEMISE, 10/6 KNICKERS, 10/9
NIGHT GOWN, 21/-

NIGHT GOWNS made of a pretty Flowered Voile, trimmed lace, for - - - 23/6
CAMI KNICKERS ditto, very smart, 15/9 and 17/9
KNICKERS ditto - - - - 9/6

DRESSING JACKETS well made. Reduced to 14/6
NIGHT GOWNS Really good value. Made of coloured Cotton Crepe, Sky or Pink - 6/11
Embroidered - - - 7/9

Exquisite Sets of UNDERWEAR, in White Lawn, trimmed Lace, suitable for Trousseaux, also in stock

CARRIAGE PAID ON ALL ORDERS

TRADE MARK PURE FLAX WALPOLES SUFFOLK ST., DUBLIN.

Telephones 4259 and 4260
Telegrams—"Selopaw, Dublin."

SALES BY PRIVATE TREATY.

SALE BY PRIVATE TREATY.
39 RATHGAR AVENUE,
RATHGAR, DUBLIN,
WITH POSSESSION.

A most attractive two-storey House, with gardens front and rear; two reception and three bedrooms, bathroom (h. and c.); kitchen, maid's room, pantries, etc.; held for ever; subject to £5 per annum. Further particulars from

Messrs. FULLERTON and DOYLE, Solicitors, 32 Nassau street, Dublin.

COUNTY WICKLOW.

TITTOUR, NEAR NEWTOWNMOUNTKENNEDY.
FINE OLD RESIDENTIAL HOLDING, FOR SALE BY PRIVATE TREATY.

I WILL SELL for Travers Nuttall, Esq., all his Interest, Right and Title, in this fine Holding, containing about 309a. Or. Op. of good Tillage and Grazing, well watered and sheltered level Land, with Residence and Offices; all subject to the small terminable annuity of only £54 3/2.

Some of the best 'Chasers that could be produced carried off the Tittour grounds, which is about 21 Irish miles from the city.

For price and particulars

JOSEPH KEANE,
Auctioneer,
NEWTOWNMOUNTKENNEDY.

COUNTY WICKLOW.

KILLANDRA, near GLENEALY.

I WILL SELL by PRIVATE TREATY, for Mr. R. Doyle, all his Interest in his very fine Grazing and Tillage Farm, of about 145a. Or. Op. of real good, level, well-fenced, watered, sheltered, timbered, well laid out Land.

Held from the I.L.C., Ashbourne Act, at the very low annuity of £40 13/6. This place is situate within one Irish mile of the Railway, Post Office, Church, Chapel. There is a fine comfortable House and Offices, and the place, taken all over, is a rare one.

For price and particulars

JOSEPH KEANE,
Auctioneer,
NEWTOWNMOUNTKENNEDY.

SHIPPING.

COMMONWEALTH
GOVERNMENT LINE

PASSENGER AND CARGO SERVICE.
FASTEST TO AUSTRALIA
(Lowest Fares and Freights).
LONDON TO FREMANTLE, PERTH, ADELAIDE, MELBOURNE, SYDNEY, AND BRISBANE, VIA SUEZ AND COLOMBO.
New Twin Screw Geared Turbine Steamers—13,850 tons.

"MORETON BAY" .... 8th May.
"JERVIS BAY" .... 5th June.
"LARG'S BAY" .... 26th June.
"HOBSON'S BAY" .... 17th July.
"ESPERANCE BAY" .... 14th August.

A Limited Number of Two-berth STATE ROOMS, each with PRIVATE BATHROOM, are Available.
UNSURPASSED THIRD-CLASS ACCOMMODATION.

For Passage particulars apply to Head Office, Australia House, Strand, W.C. 2.

INTERMEDIATE CARGO SERVICE TO FREMANTLE, PERTH, ADELAIDE, MELBOURNE, SYDNEY, AND BRISBANE.

Steamer.	Swansea.	Liverpool.	Glasgow.
*BOORAL	May 19	May 23	May 28
†BULLA	July 9	July 18	July 14
	M'dlesbro'	Hull.	London.
*BOORARA	May 8	May 12	May 19
‡BAKARA	June 28	July 2	

†Also calling at Beauty Point, Hobart, and Newcastle, N.S.W., if sufficient inducement offers.
*Also Loads at Newport or Avonmouth sailing May 17.
‡Also Loads at Newport or Avonmouth sailing July 17.
Booral, calling at Portland.

TO FREMANTLE, PERTH, ADELAIDE, MELBOURNE, GEELONG, BEAUTY POINT, HOBART, AND SYDNEY.

Steamer	Swansea.	Liverpool.	Glasgow.
*AUSTRALFORD	Apr. 21	Apr. 25	Apr. 30
*COOEE	June 16	June 20	June 25
	Middlesbro'	Hull.	London.
*AUSTRALPEAK	—	—	Apr. 21
*DONGARRA	June 5	June 9	
*CARINA	July 23	July 27	July 31

†Also loads at Newport or Avonmouth, sailing June 14.
Cooee calling at Portland.
Australford also loads for Fremantle, Perth, and Geelong.
* Cargo only.

FREIGHT BROKERS:—Leopold Walford Transports, Ltd., 41 Donegall Quay, Belfast; Turner Davidson and Co., Ltd., 41 St. Mary Axe, London, E.C. 3.

R.M.S.P. P.S.N.C.

SOUTHAMPTON & CHERBOURG to NEW YORK.

ORBITA	Apr.	20	OHIO	May	18
ORCA	..	27	ORBITA	..	25
ORDUNA	May	4	ORCA	June	1

TO BRAZIL & RIVER PLATE.

DARRO	Apr. 21	Liverpool
ANDES	.. 27	Southampton
DESEADO	May 5	Liverpool
ARLANZA	.. 11	Southampton
DESNA	.. 19	Liverpool
AVON	.. 25	Southampton
OROPESA	June 7	Liverpool
ALMANZORA	.. 8	Southampton
ANDES	.. 29	Southampton
ARLANZA	July 13	Southampton

TO FRANCE, SPAIN, PORTUGAL & EAST & WEST COASTS OF SOUTH AMERICA.
OROPESA .... June 7 | Liverpool

TO FRANCE, SPAIN, CUBA AND WEST COAST OF SOUTH AMERICA.
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(CONTINUED FROM PAGE 3.)

APARTMENTS TO LET.

DUBLIN AND DISTRICT.

AUBURN Hotel and Boardinghouse—Comfortable home; moderate.—11 Rathmines road. T

APARTMENTS—Lists from Central Bureau Agency, 25 Nassau street. Enclose stamp. T

APARTMENTS Agency, 45 Henry st.—For Students, business people, paying guests; Flats 15 T

AT 36 Fitzwilliam place—Furnished Apartments. 15 D

AT 34 North Frederick st., Rutland square; select private Residence; first class cooking and attendance. 16 A

AT 21 Waterloo place—Comfortable Bed and Sittingroom, bath, attendance. 16 E

AT 26 Northumberland road—Furnished Apartments, with or without Board. 16 E

AT 104 Lower Baggot street—Superior Apartments; good cooking and attendance; moderate. 16 C

A SPACIOUS Drawingroom, Bedroom, use kitchen, bath, 27/-; some furniture; private house.—N 37, this office.

AT 7 Upper Sherrard street—Furnished or Unfurnished Flat; electric light, telephone.

ATTRACTIVE Combined Room, adjacent Merrion square, 25/-; smaller Room, 20/-; attendance; or small Flat.—M 1960, this office.

BEDROOM Sittingroom, kitchen, gas cooker, electric light, bath; 35/- weekly.—70 North Circular road. 16 E

BEAUTIFULLY Furnished Flat to Let, South side; entirely self contained; 1½d. Pillar; two reception rooms, 3 bedrooms, bathroom (h. and c.), kitchen, gas cooker, electric light, every convenience; 3 guineas weekly to suitable tenant; references.—M 1991, this office. 16 E

BALLSBRIDGE—Combined Room, use diningroom, no attendance; suit one or two business ladies.—Burran, 25 Nassau street.

BEAUTIFULLY Furnished Rooms (gentlemen).—20 Earlsfort terrace. 'Phone, 875. 17 F

CHARMING Furnished Flat, St. Stephen's Green, self-contained.—M 1855, this office. 16 E

COMFORTABLY Furnished Bedroom, Sittingroom, suit ladies; private house.—19 Moyne road, Rathmines. 16 F

COMFORTABLE Combined Bed Sittingroom, full or partial Board; suit gentleman; also large Bed Sittingroom (two beds).—11 Belgrave road, Rathmines. 17 F

CALL or write to us if looking for a House, good Flats or Rooms; no excessive charges.—Kennedy and Co., House Agents, 23 Clare street, Dublin.

COMFORTABLY Furnished Room, use of Sittingroom, board optional, late dinner, in private house, terms moderate; also one Combined Room, 25/-.—66 Belmont avenue, Donnybrook. 17 F

DOUBLE and Single Bedroom, full or partial board.—55 Upper Leeson street. 12 14

DUNDRUM—To Let, Half House, 3 or 4 rooms, Furnished or Partly Furnished.—M 1827, this office. 16 O

DOUBLE Bedded Room and Front Sittingroom (exclusive) to Let; nicely furnished; attendance, use hot bath, electric light; Sandford road.—235, Irish Times Branch Office, Ranelagh.

FITZWILLIAM square—Flats to Let, Furnished or Unfurnished.—M 1715, this office. 13 C

FURNISHED Halldoor Flat to Let, 67 Fitzwilliam square. Seen any time. 14 D

FURNISHED or Unfurnished Flat near Palmerston road; three rooms, kitchenette, bathroom; moderate.—M 1876, this office. 16 O

FLATS, Unfurnished, select; suit two; North and South.—Office, 64 Blessington street. 16 E

FLAT, bedroom, sittingroom, hot bath, select house, Rathmines.—R O 1439, Irish Times Branch Office, Rathmines.

APARTMENTS TO LET CONTINUED

FLAT to Let, Unfurnished, near Merrion square; every convenience; electric light.—M 1955, this office. 17 F

FLATS, Furnished and Unfurnished, from 25/- upwards.—The Prompt Agency, 6 Nassau st.

GENTLEMAN taken as Paying Guest in refined house, beautifully situated house; every home comfort; electric light, bath, large garden, tennis; convenient to sea, train, and tram.—M 1502, this office. 12 F

GROSVENOR place, Rathmines—Half House, Partly Furnished; cooking attendance.—M 1723, this office.

GENTLEMAN dining out can have well Furnished Bedroom, use sittingroom, select, partial Board; 35/- weekly.—N 58, this office.

HALL Flat, Furnished, three rooms, bath, and kitchenette, gas, electric light. Seen 2 to 6 o'clock. 70 Lower Leeson street. 16 E

HALF House, Unfurnished, Greenmount road, Terenure, vacant early May.—M 1880, this office. 16 F

HALF House or Furnished Rooms, near Palmerston Park.—239, Irish Times Branch Office, Ranelagh. 17 F

LARGE Combined Room, no attendance, use of gas cooker; private house; suit Protestant; Clonskeagh vicinity.—M 1976, this office. 17 F

MOREHAMPTON road—Well Furnished Flat, double bedroom, sittingroom, kitchenette, cooker, bathroom, self contained.—277, Irish Times Branch Office, Baggot st. Bridge.

NICELY Furnished Flat, kitchenette, electric, bath, suit two, 32/6 weekly; Rathmines.—M 1929, this office. 17 D

RESIDENTIAL self contained Drawing Room Flat, in the neighbourhood of Merrion square; one sitting, two bedrooms, kitchen, bathroom (hot water), electric light, gas cooker, etc.; rent £90.—M 1708, this office. 13 C

ROOM and Kitchenette, Unfurnished, suit lady, 10/- weekly.—90 Rathgar road. 16 C

SMALL Flat, two rooms and kitchenette, use bathroom, superior house, Dalkey; permanency. Apply Box 51, Craddock, Harcourt road. 16 E

SUPERIOR Furnished Apartments, use of cooker; suit married couple; no children.—M 1934, this office.

TWO gentlemen can have Bedrooms, use of Sittingroom, partial Board, best part Terenure. Address "Z 535, Apartments," this office. 13 C

TWO beautiful Top Rooms to Let, facing square, use of kitchenette, bathroom, and w.c.; also very large Unfurnished Room, ground floor, with usual requisites; will be Let either separately or together; viewed by appointment.—M 1785, this office. 14 D

TO Let, Furnished and Unfurnished Flats.—Agency, 11 Upper Pembroke st.

UNFURNISHED and Furnished Apartments. Apply immediately, the Prompt Agency, 6 Nassau street. 13 C

UNFURNISHED two roomed Flat, kitchenette, every convenience, electric light.—M 1845, this office. 16 E

WELL Furnished Flat, large bedroom, sittingroom, kitchen (cooker), moderate.—36 Pembroke road. 16 E

WELL Furnished Diningroom, one or two Bedrooms, Kitchenette, bath every convenience; select; moderate.—57 Lr. Beechwood avenue, Ranelagh.

2 GARDINER'S place—Comfortable Apartments; permanent or otherwise. 16 C

45 YORK road, Rathmines—House offered elderly lady, Protestant; care and attention.

147 UPPER Rathmines road—Small Flat, Unfurnished. Seen 10 to 5 o'clock. 16 C

APARTMENTS WANTED.

APARTMENTS Wanted—Young Gentleman requires Bedroom, Sittingroom, partial Board; Ballsbridge or Donnybrook direction.—N 34, this office. 17 D

FRENCH Lady requires Bed Sittingroom, Furnished, convenient Stephen's Green; slight attendance; moderate.—M 1974, this office. 17 D

GENTLEMAN, engaged during day time, requires large Sittingroom (partly furnished or furnished) and Bedroom (furnished), with attendance (breakfast and late dinner), Pembroke township or neighbourhood. Reply, stating terms, M 1779, this office. 14 B

WANTED immediately, Unfurnished and Furnished Apartments; clients waiting; no fee till suited.—The Prompt Agency, 6 Nassau street. 13 C

WANTED, self contained Flat, Unfurnished, by 1st June; three rooms and kitchenette; South side; replies state rent.—M 1919, this office. 17 F

WANTED in May, small Unfurnished Flat, vicinity Pembroke road or Sandymount; terms moderate.—N 62, this office. 17 F

SEASIDE AND COUNTRY.

HOUSES TO LET AND WANTED.

AT Bray—Furnished, Rosedale, Loreto avenue, five rooms, kitchen, £84 year. 15 D

BRAY—Wanted, detached House on outskirts; state full particulars, lowest price for cash.—M 1703, this office. 13 C

BRAY—Furnished, charming Bungalow to Let, May, July, August, September.—M 635, this office. 14 D

BETTYSTOWN—For season or monthly, Brookside Cottage (Detached); eight apartments, comfortably Furnished; garage. Apply Doyle, 15 Charleville road, N.C. road. 16 E

BAILY—Furnished House to Let, September, four bedrooms, three sittingrooms; water laid on; garage, telephone.—M 1809, this office. 16 D

BRAY—Modern Villa, 4 apartments, to Let. Apply Plunkett and Son.

BRAY—Double fronted five roomed Furnished Cottage to Let, May, June, July, August, September; moderate.—M 1820, Wilde, Bray. 16 D

BRAY—Advertisements for "Irish Times" will be received by Miss McCann, 96 Main st., Bray. X

COTTAGE or small House, Furnished, Wanted for June, Skerries or Greystones; close to sea; state terms and full particulars.—M 1678, this office. 14 B

DALKEY—To Let, 6 roomed up to date Furnished House, 12 months; garden front and rear; lovely situation. Address "Z 602, House," this office. 16 E

EDMOND Villas, The Burrow, Sutton—Let or Sell, 7 bedrooms, 3 sittingrooms, all modern conveniences, bicycle house, wash house (with laid on water), good garden. Apply Laurier, Sutton.

FURNISHED Cottage, summer months; close Sutton Station.—M 1655, this office. 13 C

FURNISHED House, 3 reception, 5 bedrooms, tennis lawn, half acre garden, garage, near Rostrevor, to Let, monthly or yearly. Address "Z 615, House," this office. 16 O

FURNISHED House Wanted in Howth, July; telephone, garage.—N 3, this office. 17 D

GREYSTONES—Very moderate, Furnished House, vacant until June.—4 Garville road, Rathgar. 15 D

KILLINEY—Good Furnished House, for summer or longer; large gardens, tennis court, garage, etc.—M 1759, this office. 14 X

MONKSTOWN—Furnished House to Let, facing sea; every convenience.—N 12, this office.

SUTTON—House to Let, Furnished, from 1st May; beautiful situation; seven apartments, hot and cold bath. Address "Z 592, House," this office. 16 E

SKERRIES—Small Unfurnished Cottage to Let for season or year; convenient to sea; ideal bathing and camping facilities.—Derham, Auctioneer, Skerries. 16 F

SKERRIES—Furnished House to Let, Strand street, May to September; every convenience, central; moderate.—N 31, this office. 17 F

SANDYCOVE—Small Furnished House to Let, three summer months; seen only by appointment.—S 161, Irish Times Branch Office, Dun Laoghaire. 17 D

TO Let, four roomed Cottage, in Church Buildings, Clondalkin, to I.C. family, £20. Apply Rector.

WANTED, Cottage or Apartments, near sea and Dublin, May, June; terms.—M 1627, this office. 13 C

WANTED, small modern Unfurnished House to rent, on Kingstown line, near sea; rent £60 to £70.—M 1993, this office. 16 E

WANTED, Furnished House, containing 3 bedrooms, diningroom, reception room, Kingstown vicinity, May-September.—M 1893, this office. 16 E

SEASIDE AND COUNTRY CONTINUED

WANTED for month, four roomed Cottage, Furnished, Blackrock vicinity; state lowest terms.—N 14, this office. 17 F

WANTED for July, small Furnished House, moderate; near sea and train; Sutton, Dollymount, Malahide would suit.—278, Irish Times Branch Office, Baggot st. Bridge.

WANTED, in Kingstown or Monkstown, immediately, Unfurnished self contained Flat; moderate; young married couple, one baby.—N 43, this office. 17 F

WANTED, small House or self contained Flat, Dun Laoghaire district.—H 22, Irish Times Branch Office, Dun Laoghaire.

WANTED, by Civil Servant, about October, to lease permanently, in Bray, Foxrock, or district, a Modern House (6 or 7 rooms), with garden; rent about £45.—M 1537, this office. 17 F

14 SANDYCOVE avenue, East, to be Let, Furnished, for 12 or 6 months. 17 X

APARTMENTS TO LET AND WANTED.

APARTMENTS Wanted for the month of June, near Dun Laoghaire; sea front preferred; attendance. Reply M 1901, this office.

BLACKROCK—Very comfortable Apartments; suit gentleman dining out; terms moderate.—333, Irish Times Branch Office, Blackrock.

BRIGHT, Unfurnished, semi basement Flat; two rooms, kitchenette, cooker; 15/- weekly.—14 Lindsay terrace, Monkstown.

DUN Laoghaire—Apartments (superior), with partial Board, from 35/- per week; permanent. Address "Z 520, Apartments," this office. 13 C

DUN Laoghaire—To Let, Half House, Furnished or Unfurnished, contained. Apply Talbot Coall, Agent.

DUNLEARY—Elderly Lady wants two Furnished Rooms, attendance, careful cooking, small, quiet family; no other lodgers preferred. Apply 7 Clarinda Park, West. 15 C

DUN Laoghaire—Wanted, Unfurnished Room, partial Board; near General Post Office.—M 11, Irish Times Branch Office, Kingstown.

EDEN Park, Dun Laoghaire—To Let, Unfurnished, Self-contained Drawingroom Flat; close church, tram, train, and sea. Address "Z 586, Apartments," this office. 15 E

FURNISHED Flat to Let, Seapoint, with or without attendance; hot bath; moderate.—M 1754, this office. 14 D

FURNISHED Five-Roomed Flat to Let, Clontarf Park, N. Reply by letter, K., Walton's, Kingstown.

GENTLEMAN wants Partial Board, respectable house, Howth, Dun Laoghaire, Dalkey; accommodate motor cycle.—M 1959, this office. 13 C

HOWTH Summit—Gentleman in Government office requires Bed Sittingroom, with Partial Board, from May 1st. Terms and particulars to M 1997, this office. 13 C

MONKSTOWN—Very small self contained Furnished Flat, £16 quarterly; 20 minutes from town.—M 1920, this office. 15 C

NURSE can offer comfortable Home, lady or gentleman requiring attention or convalescent; 20 minutes from town of Wicklow. Address "Z 543, Nurse," this office.

PAYING Guests received in large country house, County Down; every convenience and comfort; £2 2/- weekly. Apply M 1712, this office. 13 C

TO Let, Tyrone, portion large House, Furnished; 2 reception, 3 bedrooms, maid's, bath, h. and c., garage; country. Address "Z 534, House," this office. 13 C

VERY comfortable Double Bedded Room, also one Single, select house, Crosthwaite Park, E., Kingstown.—V 14, Irish Times Branch Office, Kingstown. 13 C

VISITORS to Kingstown—Married Couple or Friends can have double bedded Room and Diningroom; £2 each weekly.—H 199, Irish Times Branch Office, Kingstown.

WANTED, two Furnished Rooms or small Flat, Kingstown, Bray, or ten miles Dublin; near train; tram; two persons.—M 1892, this office. 16 F

WICKLOW—Comfortable Furnished Apartments, sunny aspect, close sea; attendance.—Kyd Leitrim place. 17 F

WANTED, Unfurnished Flat, bath, separate kitchen, Monkstown vicinity; terms must be moderate.—N 65, this office. 17 F

ENGLAND, SCOTLAND, WALES, ISLE OF MAN.

BRYNLLIFON, Walthew avenue, Holyhead—Apartments, sea front; visitors or permanent; moderate terms. 8 16

SEE ALSO EACH SECTION.
HOUSES AND LANDS FOR SALE.

FOR HOTELS AND BOARDING HOUSES SEE PAGE 1.

MISCELLANEOUS.

AT Sharpley's, Baby Linen Specialists—Ladies invited to write for Catalogue Baby Linen, Accouchement, Nursery Requisites.—Nassau street, Lower Camden street, Dublin.

COAL—Best House Coals, best Smiths' Coal, best Gas Coke. Try Rothwell, 59 North King st. 'Phone 828.

DONNYBROOK—Everything fresh and dainty at Evans', 87 Morehampton road. Noted for value in Ladies' and Children's Hosiery and Underclothing. 13 C

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MATRIMONY—Widower, 45, small family, Protestant, own business, in comfortable circumstances, Northern Ireland, desires acquaintance of Lady, age about 40, view to above; full particulars, in confidence. Address "Z 629, Matrimony," this office. 17 D

STARTLING offer for 10 days only—We are supplying a Hand Coloured Miniature from any Photograph or Group complete in a high class Double Sided Pendant for 4/6. All photographs returned within 10 days. Send postal order to-day with Photograph, Reed, 90 Claypath, Durham.

TENNIS—Four Girls require Lessons; teacher's residence. Terms, M 1697, this office. 17 F

TWO young ladies anxious to learn Tennis. Full particulars, M 1972, this office.

TYPEWRITING, 10d. 1,000 words; orders promptly and accurately executed.—N 42, this office.

VACANCIES in Tennis Club, Rathmines locality; Protestants; moderate fee; ladies and gentlemen.—R O 1430, Irish Times Branch Office, Rathmines. 15 D

WANTED, Lady, for Fourth, Auction Bridge, afternoon.—C., Irish Times Branch Office, Kingstown.

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